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Government
Publications

COMPARATIVE STATISTICS OF PUBLIC FINANCE

1956 to 1960

(Fiscal years ended nearest to December 31st)

Federal, Provincial and Municipal
Governments

Supplement to
Catalogue No. 68-501

DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Public Finance Section

COMPARATIVE STATISTICS OF
PUBLIC FINANCE
1956 to 1960

PART I
REVENUE AND EXPENDITURE
1956 to 1960

PART II
DIRECT AND INDIRECT DEBT
1956 to 1959

(Fiscal years ended nearest to December 31st)

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INTRODUCTION

This publication is the latest in a series of comprehensive reports containing comparative financial statistics of the federal, provincial and municipal governments in Canada. It brings together, in a convenient form, various sets of statistics prepared annually for the regular publications of the Public Finance Section of the Public Finance and

Transportation Division, Dominion Bureau of Statistics.

As explained in the Bureau of Statistics' regular annual reports on public finance, various adjustments to government financial statements are required in order to produce comparable statistics.

PART I. REVENUE AND EXPENDITURE

The statistics of the Government of Canada are based on the Public Accounts' data for the years 1956-57 to 1958-59, on preliminary data for the 1959-60 fiscal year appearing in the Budget Papers tabled in March 1960, and on the Estimates for the 1960-61 fiscal year contained in the Budget Speech presented March 31, 1960 and in the detailed Estimates tabled in February 1960.

The statistics of provincial governments are based on the Public Accounts' data for the fiscal years 1956-57 to 1958-59. Revenue and expenditure tables for 1959-60 and 1960-61 are based on analyses of the Provincial Estimates and Budget Speeches of the last two years.

In the case of municipal governments these data are based primarily on official published reports of the provinces supplemented by information from individual municipal reports and from preliminary returns filed with the Dominion Bureau of Statistics by selected municipalities in each province. As not all of the 1958 statistics are available at this time, some data for that year have had to be estimated. Similarly the 1959 and 1960 data for municipal governments are estimates based on preliminary returns and on projections of the latest final figures in relation to general trends reflected in the preliminary reports which have been filed for that year.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure on municipal utilities and enterprises; only surpluses, deficits and levies thereof actually taken into the municipal accounts are reflected. Education expenditure is included at the amount of local taxation plus capital expenditure, less debt service (which appears under debt charges, except for minor amounts which cannot be identified).

Property taxes include all municipal and school taxes levied on real and personal property, its use and occupancy, as well as business taxes. There is no taxation of property for education levied by municipalities in Newfoundland. Grants in lieu of property taxes paid by the federal or provincial governments in respect of general government owned properties are shown separately on tables dealing with municipal revenues. Grants in lieu of property taxes from federal and provincial enter-

prises have been included under taxation, as many municipalities report them there as a result of statutory or regulatory direction and the amount separately reported would not be indicative of the actual situation.

Supplementing the revenue and expenditure statements are special statements showing transfer payments between the federal and provincial, and provincial and municipal governments. These data are analyzed according to the nature or purpose of the expenditure by each government concerned. Such transfer payments are comprised principally of two types of expenditure, namely, those in the nature of general grants or subsidies including the federal-provincial tax rental payments, which are not related to or predicated on expenditures for any particular service or function, and secondly, specific grants or subsidies which are directly related to the cost of or expenditure on particular services rendered by the receiving government.

In this presentation only the general grants, subsidies and tax rental payments are reflected in the revenue of the receiving government. All other transfer payments are deducted from the expenditures of the receiving government to which they are related. Similarly, institutional revenues and interest earnings have been deducted from related expenditures. Thus the expenditure tables reflect the "net" cost of the various services to each level of government.

Expenditures on capital account for the construction or acquisition of property, public works and other projects are combined with current or ordinary expenditures. Receipts in respect of such capital account transactions such as grants, contributions or other recoveries of amounts expended are also deducted from related expenditures.

Provision for debt retirement, including both principal instalments and sinking fund provisions, has been omitted from expenditure totals and the amounts omitted are reflected at the foot of each table affected.

Reference to the tables reconciling total revenues and expenditures appearing in the Public Accounts of the federal and provincial governments with the statistics appearing herein will reveal these and other adjustments.

It should be noted also that the statistics for all governments combined include only revenues derived from the public and expenditures on services to the public. Intergovernmental transfer payments, as above described, are excluded in all instances, including grants or subsidies for general

purposes and those for specific purposes. This is necessary to avoid duplication and to permit review of the relevant position of each level of government in light of its respective taxing and revenue producing power and authority.

PART II. DIRECT AND INDIRECT DEBT

These debt statistics are drawn from Dominion Bureau of Statistics compilations based on the public accounts of the federal and provincial governments and on departmental reports of the provinces and financial statements of municipalities, and for the latest year, on the federal budget papers and on surveys of the provinces and municipalities. In some instances it has been necessary to estimate municipal data so as to complete the presentation.

The direct funded debt of municipalities includes all debenture debt issued at the local government level whether for general purposes, for education, or for utilities; that is, all debentures issued by municipalities, by school boards, by utilities and by special districts and special areas such as those set up in metropolitan areas. Municipal sinking funds to the amount of the actuarial reserve have been shown as a deduction from funded debt. Municipal Improvement Assistance Act

loans and similar loans made by provincial governments which are secured by debentures deposited with the lender are shown as direct debenture debt. As all utility and special district and special area debt has been classified as direct debt, the amount of indirect debt shown represents debt issued by other than municipal corporations, or special local government bodies, and guaranteed by municipalities.

Only sinking or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

In arriving at combined debt figures, inter-governmental balances, such as specifically identifiable treasury bills, loans and advances or other liabilities owing to other governments, are deducted. Securities such as bonds or debentures issued by one government and held as investments by another government are not deducted.

July 4, 1960.

These statistics were prepared in the Public Finance Section of the Public Finance and Transportation Division of the Dominion Bureau of Statistics.

SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil or zero.

UNITED STATES DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS
FOREIGN TRADE REPORT: YEAR 1954

Line	Commodity	Amounts in millions of dollars			
		Imports	Exports	Balance	Ratio
		Percentage of total			
1	Total	100.0	100.0		
2	Merchandise	98.5	98.5		
3	Manufactures	75.2	75.2		
4	Agriculture	23.3	23.3		
5	Mineral products	0.0	0.0		
6	Miscellaneous	0.0	0.0		
7	Transportation	1.5	1.5		
8	Freight	1.5	1.5		
9	Insurance	0.0	0.0		
10	Commissions	0.0	0.0		
11	Royalties	0.0	0.0		
12	Interest	0.0	0.0		
13	Dividends	0.0	0.0		
14	Unemployment compensation	0.0	0.0		
15	Social security	0.0	0.0		
16	Pensions	0.0	0.0		
17	Grants	0.0	0.0		
18	Gifts	0.0	0.0		
19	Loans	0.0	0.0		
20	Repayments	0.0	0.0		
21	Interest	0.0	0.0		
22	Dividends	0.0	0.0		
23	Unemployment compensation	0.0	0.0		
24	Social security	0.0	0.0		
25	Pensions	0.0	0.0		
26	Grants	0.0	0.0		
27	Gifts	0.0	0.0		
28	Loans	0.0	0.0		
29	Repayments	0.0	0.0		
30	Interest	0.0	0.0		
31	Dividends	0.0	0.0		
32	Unemployment compensation	0.0	0.0		
33	Social security	0.0	0.0		
34	Pensions	0.0	0.0		
35	Grants	0.0	0.0		
36	Gifts	0.0	0.0		
37	Loans	0.0	0.0		
38	Repayments	0.0	0.0		
39	Interest	0.0	0.0		
40	Dividends	0.0	0.0		
41	Unemployment compensation	0.0	0.0		
42	Social security	0.0	0.0		
43	Pensions	0.0	0.0		
44	Grants	0.0	0.0		
45	Gifts	0.0	0.0		
46	Loans	0.0	0.0		
47	Repayments	0.0	0.0		
48	Interest	0.0	0.0		
49	Dividends	0.0	0.0		
50	Unemployment compensation	0.0	0.0		
51	Social security	0.0	0.0		
52	Pensions	0.0	0.0		
53	Grants	0.0	0.0		
54	Gifts	0.0	0.0		
55	Loans	0.0	0.0		
56	Repayments	0.0	0.0		
57	Interest	0.0	0.0		
58	Dividends	0.0	0.0		
59	Unemployment compensation	0.0	0.0		
60	Social security	0.0	0.0		
61	Pensions	0.0	0.0		
62	Grants	0.0	0.0		
63	Gifts	0.0	0.0		
64	Loans	0.0	0.0		
65	Repayments	0.0	0.0		
66	Interest	0.0	0.0		
67	Dividends	0.0	0.0		
68	Unemployment compensation	0.0	0.0		
69	Social security	0.0	0.0		
70	Pensions	0.0	0.0		
71	Grants	0.0	0.0		
72	Gifts	0.0	0.0		
73	Loans	0.0	0.0		
74	Repayments	0.0	0.0		
75	Interest	0.0	0.0		
76	Dividends	0.0	0.0		
77	Unemployment compensation	0.0	0.0		
78	Social security	0.0	0.0		
79	Pensions	0.0	0.0		
80	Grants	0.0	0.0		
81	Gifts	0.0	0.0		
82	Loans	0.0	0.0		
83	Repayments	0.0	0.0		
84	Interest	0.0	0.0		
85	Dividends	0.0	0.0		
86	Unemployment compensation	0.0	0.0		
87	Social security	0.0	0.0		
88	Pensions	0.0	0.0		
89	Grants	0.0	0.0		
90	Gifts	0.0	0.0		
91	Loans	0.0	0.0		
92	Repayments	0.0	0.0		
93	Interest	0.0	0.0		
94	Dividends	0.0	0.0		
95	Unemployment compensation	0.0	0.0		
96	Social security	0.0	0.0		
97	Pensions	0.0	0.0		
98	Grants	0.0	0.0		
99	Gifts	0.0	0.0		
100	Loans	0.0	0.0		
101	Repayments	0.0	0.0		
102	Interest	0.0	0.0		
103	Dividends	0.0	0.0		
104	Unemployment compensation	0.0	0.0		
105	Social security	0.0	0.0		
106	Pensions	0.0	0.0		
107	Grants	0.0	0.0		
108	Gifts	0.0	0.0		
109	Loans	0.0	0.0		
110	Repayments	0.0	0.0		
111	Interest	0.0	0.0		
112	Dividends	0.0	0.0		
113	Unemployment compensation	0.0	0.0		
114	Social security	0.0	0.0		
115	Pensions	0.0	0.0		
116	Grants	0.0	0.0		
117	Gifts	0.0	0.0		
118	Loans	0.0	0.0		
119	Repayments	0.0	0.0		
120	Interest	0.0	0.0		
121	Dividends	0.0	0.0		
122	Unemployment compensation	0.0	0.0		
123	Social security	0.0	0.0		
124	Pensions	0.0	0.0		
125	Grants	0.0	0.0		
126	Gifts	0.0	0.0		
127	Loans	0.0	0.0		
128	Repayments	0.0	0.0		
129	Interest	0.0	0.0		
130	Dividends	0.0	0.0		
131	Unemployment compensation	0.0	0.0		
132	Social security	0.0	0.0		
133	Pensions	0.0	0.0		
134	Grants	0.0	0.0		
135	Gifts	0.0	0.0		
136	Loans	0.0	0.0		
137	Repayments	0.0	0.0		
138	Interest	0.0	0.0		
139	Dividends	0.0	0.0		
140	Unemployment compensation	0.0	0.0		
141	Social security	0.0	0.0		
142	Pensions	0.0	0.0		
143	Grants	0.0	0.0		
144	Gifts	0.0	0.0		
145	Loans	0.0	0.0		
146	Repayments	0.0	0.0		
147	Interest	0.0	0.0		
148	Dividends	0.0	0.0		
149	Unemployment compensation	0.0	0.0		
150	Social security	0.0	0.0		

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1956**

No.	Source	Federal	Provincial ¹	Municipal	Total
		thousands of dollars			
	Taxes.				
	Income:				
1	Corporations	1,335,637	62,161	—	1,397,798
2	Individuals	1,525,451	36,359	—	1,561,810
3	Interest, dividends and other income going abroad	76,447	—	—	76,447
4	General Sales	896,351	177,897	50,804	1,125,052
5	Motor fuel and fuel oil sales	—	300,546	299	300,845
6	Other sales	—	44,593	3,217	47,810
7	Excise duties and special excise taxes	538,076	—	—	538,076
8	Customs import duties	549,075	—	—	549,075
9	Real and personal property	—	8,030	808,746	816,776
10	Business	—	—	51,689	51,689
11	Succession duties	79,709	64,555	—	144,264
12	Other	18,271	38,633	9,859	66,763
13	Total taxes	5,019,017	732,774	924,614	6,676,405
	Privileges, licences and permits:				
14	Liquor control and regulation	11	33,343	—	33,354
15	Motor vehicles	—	127,503	—	127,503
16	Natural resources	4,667	287,905	—	292,572
17	Other	15,968	20,086	20,268	56,322
18	Total privileges, licences and permits	20,646	468,837	20,268	509,751
19	Sales and services	45,847	27,083	—	72,930
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	153,801	—	153,801
21	Other	124,701	4,314	30,395	159,410
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	4,509	4,509
23	Total receipts from government enterprises	124,701	158,115	34,904	317,720
24	Other revenue	201,562	7,370	77,785	286,717
25	Sub-total items 1 to 24	5,411,773	1,394,179	1,057,571	7,863,523
26	Non-revenue and surplus receipts	29,405	2,387	—	31,792
27	Total net general revenue after elimination of inter-government transfers	5,441,178	1,396,566	1,057,571	7,895,315

¹ Includes net general revenue of the territorial governments: Yukon 1,373 and Northwest Territories 759.

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1957**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1,295,471	214,438	—	1,509,909
2	Individuals	1,634,789	41,295	—	1,676,084
3	Interest, dividends and other income going abroad	64,334	—	—	64,334
4	General sales	878,962	183,159	52,424	1,114,545
5	Motor fuel and fuel oil sales	—	346,570	342	346,912
6	Other sales	—	48,589	3,095	51,684
7	Excise duties and special excise taxes	548,961	—	—	548,961
8	Customs import duties	498,069	—	—	498,069
9	Real and personal property	—	8,311	915,947	924,258
10	Business	—	—	57,959	57,959
11	Succession duties	71,608	52,645	—	124,253
12	Other	1,498	59,987	7,655	69,140
13	Total taxes	4,993,692	954,994	1,037,422	6,986,108
	Privileges, licences and permits:				
14	Liquor control and regulation	11	40,514	—	40,525
15	Motor vehicles	—	139,729	—	139,729
16	Natural resources	4,280	278,010	—	282,290
17	Other	16,935	20,307	21,760	59,002
18	Total privileges, licences and permits	21,226	478,560	21,760	521,546
19	Sales and services	57,291	28,435	—	85,726
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	164,544	—	164,544
21	Other	78,114	3,911	31,101	113,126
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	6,354	6,354
23	Total receipts from government enterprises	78,114	168,455	37,455	284,024
24	Other revenue	216,884	8,670	83,397	308,951
25	Sub-total items 1 to 24	5,367,207	1,639,114	1,180,034	8,186,355
26	Non-revenue and surplus receipts	28,052	2,848	—	30,900
27	Total net general revenue after elimination of inter-government transfers	5,395,259	1,641,962	1,180,034	8,217,255

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1958**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1,075,878	226,150	—	1,302,028
2	Individuals	1,499,849	47,773	—	1,547,622
3	Interest dividends and other income going abroad	61,213	—	—	61,213
4	General sales	868,114	186,733	57,969	1,112,816
5	Motor fuel and fuel oil sales	—	364,080	341	364,421
6	Other sales	—	52,760	2,818	55,578
7	Excise duties and special excise taxes	556,888	—	—	556,888
8	Customs import duties	486,508	—	—	486,508
9	Real and personal property	—	8,619	997,434	1,006,053
10	Business	—	—	64,803	64,803
11	Succession duties	72,535	55,797	—	128,332
12	Other	1,213	67,711	8,293	77,217
13	Total taxes	4,622,198	1,009,623	1,131,658	6,763,479
	Privileges, licences and permits:				
14	Liquor control and regulation	10	38,383	—	38,393
15	Motor vehicles	—	146,256	—	146,256
16	Natural resources	10,878	258,698	—	269,576
17	Other	18,561	22,836	23,436	64,833
18	Total privileges, licences and permits	29,449	466,173	23,436	519,058
19	Sales and services	56,910	33,238	—	90,148
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	174,095	—	174,095
21	Other	99,924	5,748	33,987	139,659
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	7,612	7,612
23	Total receipts from government enterprises	99,924	179,843	41,599	321,366
24	Other revenue	219,423	10,906	91,698	322,027
25	Sub-total items 1 to 24	5,027,904	1,699,783	1,288,391	8,016,078
26	Non-revenue and surplus receipts	37,620	9,021	—	46,641
27	Total net general revenue after elimination of inter-government transfers	5,065,524	1,708,804	1,288,391	8,062,719

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1959**

No.	Source	Federal (Prel.)	Provincial (Est.)	Municipal (Est.)	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1,231,300	240,220	—	1,471,520
2	Individuals	1,740,600	47,500	—	1,788,100
3	Interest, dividends and other income going abroad	75,000	—	—	75,000
4	General sales	1,010,000	190,675	58,791	1,259,466
5	Motor fuel and fuel oil sales	—	365,940	304	366,244
6	Other sales	—	52,660	3,479	56,139
7	Excise duties and special excise taxes	624,300	—	—	624,300
8	Customs import duties	529,000	—	—	529,000
9	Real and personal property	—	7,539	1,058,269	1,065,808
10	Business	—	—	75,826	75,826
11	Succession duties and estate taxes	88,000	48,008	—	136,008
12	Other	1,000	155,453	8,281	164,734
13	Total taxes	5,299,200	1,107,995	1,204,950	7,612,145
	Privileges, licences and permits:				
14	Liquor control and regulation .....	..	..	—	..
15	Motor vehicles	—	..	—	..
16	Natural resources .....	..	..	—	..
17	Other .....	..	..	23,171	..
18	Total privileges, licences and permits	1	456,705	23,171	479,876
19	Sales and services	1	1	—	..
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	166,320	—	166,320
21	Other	1	1	34,757	34,757
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	6,813	6,813
23	Total receipts from government enterprises	1	..	41,570	..
24	Other revenue	450,800	52,527	88,594	591,921
25	Sub-total items 1 to 24	5,750,000	1,783,547	1,358,285	8,891,832
26	Non-revenue and surplus receipts	1	1	—	..
27	Total net general revenue after elimination of inter-government transfers	5,750,000	1,783,547	1,358,285	8,891,832

¹ Not separable from item 24.

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1960**

No.	Source	Federal (Est.)	Provincial (Est.)	Municipal (Est.)	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1,445,000	276,500	—	1,721,500
2	Individuals	1,980,000	61,000	—	2,041,000
3	Interest, dividends and other income going abroad	80,000	—	—	80,000
4	General sales	1,090,000	212,585	62,779	1,365,364
5	Motor fuel and fuel oil sales	—	399,935	309	400,244
6	Other sales	—	55,652	3,576	59,228
7	Excise duties and special excise taxes	669,000	—	—	669,000
8	Customs import duties	580,000	—	—	580,000
9	Real and personal property	—	8,270	1,181,831	1,190,101
10	Business	—	—	82,176	82,176
11	Succession duties and estate taxes	85,000	52,006	—	137,006
12	Other	1,000	169,742	9,141	179,883
13	Total taxes	5,930,000	1,235,690	1,339,812	8,505,502
	Privileges, licences and permits:				
14	Liquor control and regulation .....	..	..	—	..
15	Motor vehicles	—	..	—	..
16	Natural resources .....	..	..	—	..
17	Other .....	..	..	24,457	..
18	Total privileges, licences and permits	¹	530,730	24,457	555,187
19	Sales and services	¹	¹	—	..
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	187,590	—	187,590
21	Other	¹	¹	35,908	35,908
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	8,431	8,431
23	Total receipts from government enterprises	¹	..	44,339	..
24	Other revenue	487,000	61,498	95,202	643,700
25	Sub-total items 1 to 24	6,417,000	2,015,508	1,503,810	9,936,318
26	Non-revenue and surplus receipts	¹	¹	—	..
27	Total net general revenue after elimination of inter-government transfers	6,417,000	2,015,508	1,503,810	9,936,318

¹ Not separable from item 24.

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1956**

No.	Function	Federal	Provincial ¹	Municipal ²	Total
thousands of dollars					
1	Defence services and mutual aid	1,819,376	—	—	1,819,376
2	Veterans' pensions and other benefits	261,397	—	—	261,397
Health:					
3	Hospital care	25,920	228,261	..	..
4	Other	36,211	33,278	..	..
5	Total health	62,131	261,539	70,213	393,883
Social welfare:					
6	Aid to aged persons	399,506	47,180	..	..
7	Aid to unemployed and unemployables	15,081	24,446	..	..
8	Family allowances	400,245	—	—	400,245
9	National employment services	66,911	—	—	66,911
10	Other	14,496	71,708	..	..
11	Total social welfare	896,239	143,334	33,898	1,073,471
12	Education	38,453	362,248	439,788	840,489
Transportation and communications:					
13	Highways, roads and bridges	52,414	556,831	225,700	834,945
14	Other	163,953	4,651	—	168,604
15	Total transportation and communications	216,367	561,482	225,700	1,003,549
16	Natural resources and primary industries	155,827	132,577	—	288,404
17	Debt charges (excluding debt retirement)	471,274	55,308	66,849	593,431
18	Payments to own government enterprises	101,824	7,928	10,455	120,207
Other expenditure:					
19	General government	316,198	69,829	100,817	486,844
20	Protection of persons and property	60,665	91,593	156,251	308,509
21	Sanitation and waste removal	—	—	117,187	117,187
22	International co-operation and assistance	35,018	—	—	35,018
23	Other	277,410	39,896	92,870	410,176
24	Total other expenditure	689,291	201,318	467,125	1,357,734
25	Sub-total items 1 to 24	4,712,179	1,725,734	1,314,028	7,751,941
26	Non-expense and surplus payments	50,288	6,508	—	56,796
27	Total net general expenditure after elimination of inter-government transfers	4,762,467	1,732,242	1,314,028	7,808,737
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	110,794	112,525	223,319

¹ Includes net general expenditure of the territorial governments: Yukon 2,091 and Northwest Territories 861.

² Does not include capital expenditure out of capital fund for the Province of Quebec.

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1957**

No.	Function	Federal	Provincial	Municipal ¹	Total
thousands of dollars					
1	Defence services and mutual aid	1,705,773	—	—	1,705,773
2	Veterans' pensions and other benefits	287,674	—	—	287,674
Health:					
3	Hospital care	24,252	264,580	51,160	339,992
4	Other	37,765	37,453	29,805	105,023
5	Total health	62,017	302,033	80,965	445,015
Social welfare:					
6	Aid to aged persons	499,034	54,461	..	..
7	Aid to unemployed and unemployables	19,325	30,132	..	..
8	Family allowances	440,785	—	—	440,785
9	National employment services	70,516	—	—	70,516
10	Other	17,341	83,488	..	..
11	Total social welfare	1,047,001	168,081	31,633	1,246,715
12	Education	97,231	452,276	493,896	1,043,403
Transportation and communications:					
13	Highways, roads and bridges	80,559	582,519	296,307	959,385
14	Other	201,758	5,076	—	206,834
15	Total transportation and communications	282,317	587,595	296,307	1,166,219
16	Natural resources and primary industries	183,017	146,890	—	329,907
17	Debt charges excluding debt retirement	500,083	54,844	85,052	639,979
18	Payments to government enterprises	129,032	10,050	10,633	149,715
Other expenditure:					
19	General government	298,981	83,357	108,365	490,703
20	Protection of persons and property	64,744	108,158	172,030	344,932
21	Sanitation and waste removal	—	—	116,955	116,955
22	International co-operation and assistance	52,939	—	—	52,939
23	Other	345,757	59,676	102,475	507,908
24	Total other expenditure	762,421	251,191	499,825	1,513,437
25	Sub-total items 1 to 24	5,056,566	1,972,960	1,498,311	8,527,837
26	Non-expense and surplus payments	342	8,994	—	9,336
27	Total net general expenditure after elimination of inter-government transfers	5,056,908	1,981,954	1,498,311	8,537,173
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	81,292	126,339	207,631

¹ Does not include capital expenditure out of capital fund for the Province of Quebec.

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1958**

No.	Function	Federal	Provincial	Municipal ¹	Total
thousands of dollars					
1	Defence services and mutual aid	1,664,313	—	—	1,664,313
2	Veterans' pensions and other benefits	295,388	—	—	295,388
Health:					
3	Hospital care	88,846	287,094	45,837	421,777
4	Other	40,849	42,621	29,118	112,588
5	Total health	129,695	329,715	74,955	534,365
Social welfare:					
6	Aid to aged persons	589,594 ²	54,508 ²	..	..
7	Aid to unemployed and unemployables	39,265	39,730	..	..
8	Family allowances	477,732	—	—	477,732
9	National employment services	73,357	—	—	73,357
10	Other	21,814	97,095	..	..
11	Total social welfare	1,201,762	191,333	34,976	1,428,071
12	Education	64,866	519,838	523,938	1,108,642
Transportation and communications:					
13	Highways, roads and bridges	89,343	615,446	307,374	1,012,163
14	Other	239,981	5,931	—	245,912
15	Total transportation and communications	329,324	621,377	307,374	1,258,075
16	Natural resources and primary industries	263,309	158,167	—	421,476
17	Debt charges excluding debt retirement	545,721	55,338	94,978	696,037
18	Payments to government enterprises	169,741	4,527	11,608	185,876
Other expenditure:					
19	General government	261,982	95,092	120,164	477,238
20	Protection of persons and property	72,575	116,340	191,926	380,841
21	Sanitation and waste removal	—	—	116,490	116,490
22	International co-operation and assistance	62,523	—	—	62,523
23	Other	339,050	62,807	112,598	514,455
24	Total other expenditure	736,130	274,239	541,178	1,551,547
25	Sub-total items 1 to 24	5,400,249	2,154,534	1,589,007	9,143,790
26	Non-expense and surplus payments	291	8,245	—	8,536
27	Total net general expenditure after elimination of inter-government transfers	5,400,540	2,162,779	1,589,007	9,152,326
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	65,072	145,968	211,040

¹ Does not include capital expenditure out of capital fund for the Province of Quebec.

² Includes aid to blind persons.

**TABLE 2. Net General Expenditure—All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1959**

No.	Function	Federal (Prel.)	Provincial (Est.)	Municipal ¹ (Est.)	Total
thousands of dollars					
1	Defence services and mutual aid	1,532,800	—	—	1,532,800
2	Veterans' pensions and other benefits	294,700	—	—	294,700
Health:					
3	Hospital care .....	..	408,820	28,584	..
4	Other .....	..	45,235	22,978	..
5	Total health	228,300	454,055	51,562	733,917
Social welfare:					
6	Aid to aged persons	608,800 ²	67,700 ²	..	..
7	Aid to unemployed and unemployables	52,200	40,855	..	..
8	Family allowances	494,400	—	—	494,400
9	National employment services	83,600	—	—	83,600
10	Other	20,300	95,345	..	..
11	Total social welfare	1,259,300	203,900	46,249	1,509,449
12	Education	71,700	589,640	611,607	1,272,947
Transportation and communications:					
13	Highways, roads and bridges .....	..	690,565	388,676	..
14	Other .....	..	5,330	—	..
15	Total transportation and communications	368,800	695,895	388,676	1,453,371
16	Natural resources and primary industries	291,500	167,340	—	458,840
17	Debt charges (excluding debt retirement)	659,400	70,710	102,969	833,079
18	Payments to government enterprises	³	⁴	10,118	10,118
Other expenditure:					
19	General government	⁴	⁴	132,506	132,506
20	Protection of persons and property	⁴	⁴	211,960	211,960
21	Sanitation and waste removal	—	—	158,854	158,854
22	International co-operation and assistance	82,300	—	—	82,300
23	Other	855,700	313,655	116,533	1,285,888
24	Total other expenditure	938,000	313,655	619,853	1,871,508
25	Sub-total items 1 to 24	5,644,500	2,495,195	1,831,034	9,970,729
26	Non-expense and surplus payments	⁴	⁴	—	..
27	Total net general expenditure after elimination of inter-government transfers	5,644,500	2,495,195	1,831,034	9,970,729
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	..	153,289	..

¹ Does not include capital expenditure out of capital fund for the Province of Quebec.

² Includes aid to blind persons.

³ Not separable from item 23.

⁴ Included in item 23.

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1960**

No.	Function	Federal (Est.)	Provincial (Est.)	Municipal ¹ (Est.)	Total
thousands of dollars					
1	Defence services and mutual aid	1,613,900	—	—	1,613,900
2	Veterans' pensions and other benefits	291,600	—	—	291,600
Health:					
3	Hospital care .....	..	442,040	24,513	..
4	Other .....	..	54,210	27,901	..
5	Total health	243,700	496,250	52,414	792,364
Social welfare:					
6	Aid to aged persons	625,300 ²	65,895 ²	..	..
7	Aid to unemployed and unemployables	55,100	59,940	..	..
8	Family allowances	511,100	—	—	511,100
9	National employment services	91,300	—	—	91,300
10	Other	23,500	95,860	..	..
11	Total social welfare	1,306,300	221,695	46,182	1,574,177
12	Education	72,400	666,172	687,361	1,425,933
Transportation and communications:					
13	Highways, roads and bridges .....	..	..	428,860	..
14	Other .....	..	..	—	..
15	Total transportation and communications	365,500	707,765	428,860	1,502,125
16	Natural resources and primary industries	213,600	186,200	—	399,800
17	Debt charges (excluding debt retirement)	644,400	69,620	112,730	826,750
18	Payments to government enterprises	³	³	12,575	12,575
Other expenditure:					
19	General government	³	³	146,339	146,339
20	Protection of persons and property	³	³	238,327	238,327
21	Sanitation and waste removal	—	—	157,624	157,624
22	International co-operation and assistance	68,100	—	—	68,100
23	Other	982,400	337,070	127,157	1,446,627
24	Total other expenditure	1,050,500	337,070	669,447	2,057,017
25	Sub-total items 1 to 24	5,801,900	2,684,772	2,009,569	10,496,241
26	Non-expense and surplus payments	³	³	—	—
27	Total net general expenditure after elimination of inter-government transfers	5,801,900	2,684,772	2,009,569	10,496,241
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	..	174,066	..

¹ Does not include capital expenditure out of capital fund for the Province of Quebec.

² Includes aid to blind persons.

³ Not separable from item 23.

PART I

SECTION II

GOVERNMENT OF CANADA

**TABLE 3. Net General Revenue — Government of Canada
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958	1959 (Prel.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
	Income:					
1	Corporations ¹	1,335,637	1,295,471	1,075,878	1,231,300	1,445,000
2	Individuals ¹	1,525,451	1,634,789	1,499,849	1,740,600	1,980,000
3	Interest, dividends and other income going abroad	76,447	64,334	61,213	75,000	80,000
4	Succession duties and estate taxes	79,709	71,608	72,535	88,000	85,000
5	Customs import duties	549,075	498,069	486,508	529,000	580,000
	Excise duties and sales taxes:					
6	Alcoholic beverages	153,405	171,679	179,264	194,500	²
7	Tobacco	252,887	273,586	288,581	330,400	²
8	General sales ¹	896,351	878,962	868,114	1,010,000	1,090,000
9	Other excise duties and sales taxes	131,784	103,696	89,043	99,400	669,000
10	Other taxes	18,271	1,498 ³	1,213	1,000	1,000
11	Total taxes	5,019,017	4,993,692	4,622,198	5,299,200	5,930,000
12	Privileges, licences and permits	20,646	21,226	29,449	⁴	⁴
13	Sales and Services	45,847	57,291	56,910	⁴	⁴
14	Fines and penalties	866	1,603	1,216	⁴	⁴
15	Exchange fund profits	17,420	22,880	18,626	⁴	⁴
16	Contributions from own government enterprises	124,701	78,114	99,924	⁴	⁴
17	Bullion and coinage	4,134	5,060	4,518	⁴	⁴
18	Postal service	167,880	177,493	183,380	191,400	⁴
19	Other revenue	40,667	37,900	49,303	259,400	487,000
20	Total net general revenue	5,441,178	5,395,259	5,065,524	5,750,000	6,417,000
21	Non-revenue receipts included in item 19	29,405	28,052	37,620	²	²

¹ Includes Old Age Security Taxes.

² Not separable from item 9.

³ Tax on premium income of insurance companies no longer levied by the Government of Canada. See revenue of provincial governments.

⁴ Not separable from item 19.

TABLE 4. Net General Expenditure — Government of Canada
For the Fiscal Years Ended Nearest to December 31

No.	Function	1956	1957	1958	1959 (Prel.)	1960 (Est.)
		thousands of dollars				
1	Defence services and mutual aid	1, 820, 301	1, 706, 123	1, 665, 274	1, 534, 400	1, 615, 500
2	Veterans' pensions and other benefits	261, 397	287, 674	295, 388	294, 700	291, 600
	Health:					
3	Hospital care ¹	25, 920	24, 252	88, 846	..	..
4	Other	36, 211	37, 765	40, 849	..	..
5	Total health	62, 131	62, 017	129, 695	228, 300	243, 700
	Social welfare:					
6	Aid to aged persons ²	399, 506	499, 034	589, 594	} 608, 800	625, 300
7	Aid to blind persons	3, 018	3, 635	4, 295		
8	Aid to unemployed and unemployables	15, 081	19, 325	39, 265	52, 200	55, 100
9	Family allowances	400, 245	440, 785	477, 732	494, 400	511, 100
10	Labour	2, 131	2, 644	2, 707	³	³
11	National employment services	66, 911	70, 516	73, 357	83, 600	91, 300
12	Other	9, 347	11, 062	14, 812	20, 300	23, 500
13	Total social welfare	896, 239	1, 047, 001	1, 201, 762	1, 259, 300	1, 306, 300
14	Education	38, 453	97, 231⁴	64, 866	71, 700	72, 400
	Transportation and communications:					
15	Highways, roads and bridges	52, 414	80, 559	89, 343	..	..
16	Other	163, 953	201, 758	239, 981	..	..
17	Total transportation and communications	216, 367	282, 317	329, 324	368, 800	365, 500
18	Debt charges (excluding debt retirement)	471, 274	500, 083	545, 721	659, 400	644, 400
19	Payments to own government enterprises	101, 824	129, 032	169, 741	⁵	⁵
20	Postal service	162, 049	177, 880	183, 536	194, 000	198, 400

¹ Includes contributions to provincial governments under the Hospital Insurance and Diagnostic Services Act. See Table 6, item 10.

² Includes pensions paid from the Old Age Security Fund.

³ Not separable from item 12.

⁴ Includes grant to the Canada Council to establish a University Capital Grants Fund 50,000.

⁵ Not separable from item 33.

TABLE 4. Net General Expenditure — Government of Canada — Concluded
For the Fiscal years Ended Nearest to December 31

No.	Function	1956	1957	1958	1959 (Prel.)	1960 (Est.)
		thousands of dollars				
	Natural resources and primary industries:					
21	Fish and game	14,919	17,159	18,681	..	..
22	Forests	7,843	12,077	11,078	..	..
23	Lands: settlement and agriculture	90,500	108,080	174,542	..	..
24	Minerals and mines	27,025	29,893	34,187	..	..
25	Water resources	1,373	1,516	1,498	..	..
26	Other	14,167	14,292	23,323	..	..
27	Total natural resources and primary industries	155,827	183,017	263,309	291,500	213,600
	Other expenditures:					
28	General government.....	316,198	298,981	261,982	6	6
29	Protection of persons and property	60,665	64,744	72,575	6	6
30	Recreational and cultural services	17,277	66,948 ⁷	22,110	6	6
31	Trade and industrial development.....	19,410	10,437	10,103	6	6
32	International co-operation and assistance.....	35,018	52,939	62,523	82,300	68,100
33	Other	129,133	91,008	123,745	662,100	784,400
34	Total other expenditures	577,701	585,057	553,038	744,400	852,500
35	Sub-total excluding inter-governmental transfers	4,763,563	5,057,432	5,401,654	5,646,500	5,803,900
	Other governments:					
	Provincial ⁸ and Territorial:					
36	Dominion-provincial tax rental agreements	366,696	—	—	—	—
37	Dominion-provincial tax-sharing arrangements	—	354,243	424,100	486,300	500,000
38	Share of income tax on power utilities	6,614	7,362	8,683	4,800	9,000
39	Subsidies	22,811	21,996	35,197	28,800	28,800
	Municipal:					
40	Grants in lieu of taxes on federal property	9,691	17,574	22,004	21,600	22,900
41	Total other governments.....	405,812	401,175	489,984	541,500	560,700
42	Total net general expenditure	5,169,375	5,458,607	5,891,638	6,188,000	6,364,600
43	Non-expense payments included in item 33.....	50,288	342	291	6	6

⁶ Not separable from item 33.

⁷ Includes grant to the Canada Council 50,000 to constitute an Endowment Fund.

⁸ See Table 6 for a further breakdown.

TABLE 5. Reconciliation with Public Accounts – Government of Canada
For the Fiscal Years Ended Nearest to December 31

	1956	1957	1958
	thousands of dollars		
Revenue per public accounts	5,106,541	5,048,788	4,754,723
Add:			
Revenue of special funds	494,936	560,843	690,537
Revenue deducted from expenditure	4,231	4,517	3,948
Expenditure deducted from revenue	22,958	25,328	26,376
Total additions	522,125	590,688	720,861
Deduct:			
Refunds of current year's expenditure	5,954	7,379	9,790
Working capital fund adjustments	139	91	219
To adjust contributions re government enterprises to a "net" basis	2,665	1,878	1,627
Employees superannuation fund contributions	423	372	384
Interfund eliminations	113,079	163,221	292,072
Total deductions	122,260	172,941	304,092
Gross general revenue	5,506,406	5,466,535	5,171,492
To arrive at "net general revenue" deduct:			
Interest, premium, discount and exchange	62,916	68,721	103,362
Grants-in-aid and shared-cost contributions	98	105	63
Institutional revenue	2,214	2,450	2,543
Net general revenue	5,441,178	5,395,259	5,065,524
Expenditure per public accounts	4,849,035	5,087,411	5,364,040
Add:			
Expenditures of special funds	480,639	585,568	907,334
Revenue deducted from expenditure	4,231	4,517	3,948
Expenditure deducted from revenue	22,958	25,328	26,376
Total additions	507,828	615,413	937,658
Deduct:			
Refunds of current year's expenditure	5,954	7,379	9,790
Working capital fund adjustments	139	91	219
To adjust contributions re government enterprises to a "net" basis	2,665	1,878	1,627
Employees superannuation fund contributions	423	372	384
Interfund eliminations	113,079	163,221	292,072
Total deductions	122,260	172,941	304,092
Gross general expenditure	5,234,603	5,529,883	5,997,606
To arrive at "net general expenditure" deduct (see above reconciliation of revenue for details)	65,228	71,276	105,968
Net general expenditure	5,169,375	5,458,607	5,891,638

**TABLE 6. Amounts Paid to Other Governments by the Government of Canada
For the Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 (Prel.)	1960 (Est.)
		thousands of dollars				
	To provincial governments:					
1	Dominion-provincial tax rental agreements	365,938	—	—	—	—
2	Dominion-provincial tax-sharing arrangements ¹	—	353,304	423,153	485,400	499,000
3	Share of income tax on power utilities	6,614	7,362	8,683	4,800	9,000
4	Subsidies	20,511	20,511	20,512	20,700	20,700
5	Transitional grants to Newfoundland	2,250	1,400	1,050	700	350
6	Additional grants to Newfoundland	—	—	13,550 ²	7,300	7,650
7	Sub-total items 1 to 6	395,313	382,577	466,948	518,900	536,700
	Grants-in-aid and shared-cost contributions:					
8	Highways, roads and bridges	26,819	50,896	55,420	67,100	61,000
9	Hospital insurance and diagnostic services	—	—	54,708	149,800	167,000
10	Hospital construction	11,354	8,039	16,827	} 46,000	40,200
11	Other health	25,084	26,557	29,082		
12	Aid to aged persons	20,261	25,031	30,152	30,500	30,800
13	Aid to unemployed and unemployables	15,081	19,323	39,262	52,200	55,100
14	Education	4,668	4,765	8,057	8,800	8,600
15	Natural resources and primary industries	3,655	4,859	7,131	12,700	5,200
16	Other	4,052	5,374	7,717	16,200	21,100
17	Sub-total items 8 to 16	110,974	144,844	248,356	383,300	389,000
18	Total amounts paid to provincial governments	506,287	527,421	715,304	902,200	925,700
	To local governments:					
19	Grants in lieu of taxes on federal property	9,676	17,535	21,852	21,500	22,800
20	Special grants	1,172	597	1,235	2,000	2,000
21	Grants-in-aid and shared-cost contributions	2,642	3,619	7,238	4,000	4,000
22	Total amounts paid to municipal governments	13,490	21,751	30,325	27,500	28,800
23	Total amounts paid to provincial and municipal governments	519,777	549,172	745,629	929,700	954,500

¹ Includes Atlantic Provinces Adjustment Grants 25,000 for 1958 to 1960.

² Consists of 6,600 for 1957-58 and 6,950 for 1958-59.

PART I

SECTION III

PROVINCIAL GOVERNMENTS

**TABLE 7. Net General Revenue — Provincial Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Corporations ¹	—	281	284	280	285
	Income:					
2	Corporations	—	—	—	—	—
3	Individuals	—	—	—	—	—
4	Property	—	—	—	—	—
5	Succession duties	—	—	—	—	—
	Sales:					
6	Alcoholic beverages	—	—	—	—	—
7	Amusements and admissions	141	118	120	80	80
8	Motor fuel and fuel oil	3,921	4,096	4,695	5,250	5,900
9	Tobacco	—	—	—	—	—
10	General	7,774	7,751	8,033	8,150	12,000
11	Other commodities and services	—	—	—	—	—
12	Other taxes	260	238	231	260	255
13	Total taxes	12,096	12,484	13,363	14,020	18,520
	Privileges, licences and permits:					
14	Liquor control and regulation	1,525	1,665	1,652	1,525	1,590
15	Motor vehicles	1,425	1,482	1,575	1,690	2,050
16	Natural resources	819	1,495	1,593	1,485	1,490
17	Other	391	421	449		
18	Total privileges, licences and permits	4,160	5,063	5,269	4,700	5,130
	Contributions from own government enterprises:					
19	Liquor profits	2,284	2,130	2,281	1,950	2,210
20	Other contributions	—	—	—	—	—
21	Other revenue	492	558	621	882	789
22	Sub-total excluding inter-government transfers	19,032	20,235	21,534	21,552	26,649
	Other governments:					
	Government of Canada:					
23	Federal-provincial tax-sharing arrangements	—	16,028	16,892	19,339	20,522
24	Federal-provincial tax rental agreements	13,805	—	—	—	—
25	Share of income tax on power utilities	214	247	286	300	300
26	Subsidies ²	3,819	2,969	23,669 ³	17,069 ⁴	17,069 ⁵
27	Municipal Governments	—	—	—	—	—
28	Total other governments	17,838	19,244	40,847	36,708	37,891
29	Total net general revenue	36,870	39,479	62,381	58,260	64,540
30	Non-revenue receipts included in item 21	55	74	101	..	..

¹ Tax on premium income of insurance companies, formerly levied by the Government of Canada.

² Includes transitional grants: 1956, 2,250; 1957, 1,400; 1958, 1,050; 1959, 700; 1960, 350.

³ Includes payment under Term 29 6,600 for 1957 and 6,950 for 1958; Atlantic Provinces Adjustment Grant 7,500.

⁴ Includes payment under Term 29 7,300 and Atlantic Provinces Adjustment Grant 7,500.

⁵ Includes payment under Term 29 7,650 and Atlantic Provinces Adjustment Grant 7,500.

**TABLE 8. Net General Expenditure — Provincial Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care ¹	7,287	8,393	8,829	8,065	8,330
2	Other health	1,442	1,610	2,144	2,630	2,430
3	Total health	8,729	10,003	10,973	10,695	10,760
	Social welfare:					
4	Aid to aged persons	1,293	1,496	1,910	1,945	2,000
5	Aid to blind persons	64	71	87		
6	Aid to unemployed and unemployables	3,127	4,244	6,013	5,465	6,600
7	Labour	49	65	81	1,470	1,520
8	Other social welfare	1,070	1,209	1,236		
9	Total social welfare	5,603	7,085	9,327	8,880	10,120
10	Education	9,889	10,994	14,162	15,345	17,600
11	Transportation and communications	10,064	8,259	13,897	12,420	15,450
	Natural resources and primary industries:					
12	Fish and game	740	603	851	..	..
13	Forests	438	482	716	..	..
14	Lands: settlement and agriculture	494	500	562	..	..
15	Minerals and mines	209	214	179	..	..
16	Water resources	14	7	111	..	..
17	Other	110	125	128	..	..
18	Total natural resources and primary industries	2,005	1,931	2,547	2,170	3,990
19	Debt charges, net, excluding debt retirement	1,210	2,079	2,018	2,400	3,820
20	Contributions to own government enterprises	—	—	102	..	..
	Other expenditures:					
21	General government	3,092	3,307	4,170	..	..
22	Protection of persons and property	2,364	2,743	3,085	..	..
23	Recreational and cultural services	192	220	296	..	..
24	Local government planning and development	195	131	214	..	..
25	Trade and industrial development	260	370	347	..	..
26	Other	212	139	97	..	..
27	Total other expenditures	6,315	6,910	8,209	8,620	10,820
28	Sub-total excluding inter-government transfers	43,815	47,261	61,235	60,530	72,560
	Municipal governments:					
29	Subsidies	524	610	288	1,010	430
30	Payments in lieu of taxes	7	7	7	10	10
31	Total other governments	531	617	295	1,020	440
32	Total net general expenditure	44,346	47,878	61,530	61,550	73,000
33	Debt retirement excluded from above	1,251	1,221	1,584	1,705	1,826
34	Non-expense payments included in item 26 .....	—	—	—	..	..

¹ Includes net cost of hospital insurance plan which commenced on July 1, 1958. Federal sharing of the costs also commenced on that date.

TABLE 9. Reconciliation with Public Accounts
Newfoundland
For the Fiscal Years Ended Nearest to December 31

	1956	1957	1958
	thousands of dollars		
Ordinary revenue per public accounts	44,059	49,207	75,328
Add:			
Revenue of special funds	191	206	420
Ordinary revenue in capital account	57	123	—
Liquor revenue unremitted	206	—	—
Total additions	454	329	420
Deduct:			
Refunds current year's expenditure	106	124	101
Refunds current year's revenue	68	—	—
Working capital fund adjustments	538	601	313
Employees' superannuation fund contributions	127	149	195
Liquor revenue over-remitted	—	1,736	42
Interfund eliminations	20	20	195
Non-revenue receipts — collection of pre-union assets	—	25	80
Contributions to and from Government Enterprises to a "net" basis	—	—	299
Total deductions	859	2,655	1,225
Gross ordinary revenue	43,654	46,881	74,523
Gross capital revenue	1,509	1,278	5,222
Gross general revenue	45,163	48,159	79,745
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange	716	460	875
Grants-in-aid and shared-cost contributions	4,234	4,920	14,705
Institutional revenue	1,834	2,022	1,784
Capital revenue	1,509	1,278	—
Net general revenue	36,870	39,479	62,381
Ordinary expenditure per public accounts	43,892	51,510	63,888
Add:			
Expenditure of special funds	241	256	310
Ordinary expenditure in capital account	2,255	1,581	—
Total additions	2,496	1,837	310
Deduct:			
Refunds current year's expenditure	106	124	101
Refunds current year's revenue	68	—	—
Working capital fund adjustments	506	605	313
Employees' superannuation fund contributions	127	149	195
Contributions to liquor board offset against liquor profits	381	463	474
Interfund eliminations	20	20	195
Debt retirement	1,251	1,221	1,584
Contributions to and from Government Enterprises to a "net" basis	—	—	299
Total deductions	2,459	2,582	3,161
Gross ordinary expenditure	43,929	50,763	61,037
Gross capital expenditure	8,710	5,793	17,857
Gross general expenditure	52,639	56,558	78,894
To arrive at "net general expenditure" deduct items detailed above	8,293	8,680	17,364
Net general expenditure	44,346	47,878	61,530

¹ Included with grants-in-aid and shared-cost contributions above.

TABLE 10. Net General Revenue — Provincial Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Corporations ¹	—	96	77	90	75
	Income:					
2	Corporations	—	—	—	—	—
3	Individuals	—	—	—	—	—
4	Property	—	—	—	—	—
5	Succession duties	—	—	—	—	—
	Sales:					
6	Alcoholic beverages	273	291	315	325	360
7	Amusements and admissions	93	88	78	65	55
8	Motor fuel and fuel oil	1,444	1,906	2,214	2,405	2,555
9	Tobacco	159	255	290	270	275
10	General	—	—	—	—	600
11	Other commodities and services	—	—	—	—	—
12	Other taxes (hospital insurance premiums)	—	—	—	675	805
13	Total taxes	1,969	2,636	2,974	3,830	4,725
	Privileges, licences and permits:					
14	Liquor control and regulation	27	30	30	30	30
15	Motor vehicle	579	595	647	650	780
16	Natural resources	17	15	23	120	140
17	Other	94	120	123		
18	Total privileges, licences and permits	717	760	823	800	950
	Contributions from own government enterprises:					
19	Liquor profits	887	954	1,018	950	1,270
20	Other contributions	—	—	—	—	—
21	Other revenue	231	246	270	269	362
22	Sub-total excluding inter-government transfers	3,804	4,596	5,085	5,849	7,307
	Other governments:					
	Government of Canada:					
23	Federal-provincial tax-sharing arrangements	—	4,136	4,277	4,394	4,595
24	Federal-provincial tax rental agreements	3,073	—	—	—	—
25	Share of income tax on power utilities	36	52	49	50	51
26	Subsidies	657	657	3,157 ²	3,157 ²	3,157 ²
27	Municipal governments	—	—	—	—	—
28	Total other governments	3,766	4,845	7,483	7,601	7,803
29	Total net general revenue	7,570	9,441	12,568	13,450	15,110
30	Non-revenue receipts included in item 21	16	19	16	..	..

¹ Tax on premium income of insurance companies formerly levied by the Government of Canada.

² Includes Atlantic Provinces Adjustment Grant 2,500.

**TABLE 11. Net General Expenditure — Provincial Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care ¹	963	871	1,087	1,585	2,130
2	Other health	338	336	362	490	450
3	Total health	1,301	1,207	1,449	2,075	2,580
	Social welfare:					
4	Aid to aged persons	220	249	327	315	330
5	Aid to blind persons	12	13	17		
6	Aid to unemployed and unemployables	17	106	174		
7	Labour	—	—	1	245	260
8	Other social welfare	162	172	251		
9	Total social welfare	411	540	770	740	765
10	Education	1,542	1,614	1,735	1,990	2,780
11	Transportation and communications	3,761	4,323	6,693	5,000	4,045
	Natural resources and primary industries:					
12	Fish and game	50	51	53	..	..
13	Forests	63	66	70	..	..
14	Lands: settlement and agriculture	417	416	545	..	..
15	Minerals and mines	2	2	2	..	..
16	Water resources .....	—	—	—	..	..
17	Other	41	33	46	..	..
18	Total natural resources and primary industries	573	568	716	625	710
19	Debt charges, net, excluding debt retirement	929	1,049	1,160	1,140	1,520
20	Contributions to own government enterprises	29	—	—	..	..
	Other expenditures:					
21	General government	424	599	642	..	..
22	Protection of persons and property	325	332	327	..	..
23	Recreational and cultural services	50	51	72	..	..
24	Local government planning and development	5	4	5	..	..
25	Trade and industrial development	84	77	134	..	..
26	Other	538	276	335	..	..
27	Total other expenditures	1,426	1,339	1,515	1,435	1,720
28	Sub-total excluding inter-government transfers	9,972	10,640	14,038	13,005	14,120
	Municipal governments:					
29	Subsidies	118	121	345	355	355
30	Payments in lieu of taxes	4	5	5	5	5
31	Total other governments	122	126	350	360	360
32	Total net general expenditure	10,094	10,766	14,388	13,365	14,480
33	Debt retirement excluded from above	551	609	626	695	939
34	Non-expense payments included in item 26	9	8	16	..	..

¹ Includes net cost of hospital insurance plan which commenced on October 1, 1959.

**TABLE 12. Reconciliation with Public Accounts
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31**

	1956	1957	1958
	thousands of dollars		
Ordinary revenue per public accounts	10,028	10,910	14,241
Add:			
Revenue of special funds	65	63	84
Expenditure deducted from revenue	28	33	60
Ordinary revenue in capital account	63	8	—
Total additions	156	104	144
Deduct:			
Refunds current year's expenditure	3	3	4
Refunds current year's revenue	381	418	482
Interfund eliminations	28	21	21
Adjustment re Government of Canada payments	1,141	—	—
Total deductions	1,553	442	507
Gross ordinary revenue	8,631	10,572	13,878
Gross capital revenue	1,252	593	1,062
Gross general revenue	9,883	11,165	14,940
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange	25	37	55
Grants-in-aid and shared-cost contributions	735	791	1,961
Institutional revenue	301	303	356
Capital revenue	1,252	593	1
Net general revenue	7,570	9,441	12,568
Ordinary expenditure per public accounts	8,601	9,837	11,101
Add:			
Expenditure of special funds	28	7	14
Expenditure deducted from revenue	28	33	60
Ordinary expenditure in capital account	891	507	—
Deficits of working capital funds	—	2	—
Total additions	947	549	74
Deduct:			
Refunds current year's expenditure	3	3	4
Refunds current year's revenue	381	418	482
Working capital fund adjustments	1	—	4
Interfund eliminations	28	21	21
Debt retirement	551	609	626
Adjustment re Government of Canada payments	—	228	228
Total deductions	964	1,279	1,365
Gross ordinary expenditure	8,584	9,107	9,810
Gross capital expenditure	3,823	3,383	6,950
Gross general expenditure	12,407	12,490	16,760
To arrive at "net general expenditure" deduct items detailed above	2,313	1,724	2,372
Net general expenditure	10,094	10,766	14,388

¹ Included with grants-in-aid and shared-cost contributions above.

TABLE 13. Net General Revenue – Provincial Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Corporations ¹	—	864	785	650	810
	Income:					
2	Corporations	—	—	—	—	—
3	Individuals	—	—	—	—	—
4	Property	105	105	105	101	105
5	Succession duties (collection of arrears)	2	12	1	2	1
	Sales:					
6	Alcoholic beverages	—	—	—	—	—
7	Amusements and admissions	451	413	405	430	420
8	Motor fuel and fuel oil	13,202	13,883	14,698	14,790	16,295
9	Tobacco	—	—	—	—	—
10	General	—	—	1,662	7,500	9,785
11	Other commodities and services	241	251	269	265	287
12	Other taxes	81	83	93	82	97
13	Total taxes	14,082	15,611	18,018	23,820	27,800
	Privileges, licences and permits:					
14	Liquor control and regulation	293	285	276	320	272
15	Motor vehicle	4,909	5,092	5,082	5,210	6,430
16	Natural resources	1,641	1,326	1,285	1,765	1,948
17	Other	467	516	503		
18	Total privileges, licences and permits	7,310	7,219	7,146	7,295	8,650
	Contributions from own government enterprises:					
19	Liquor profits	10,599	11,473	11,743	11,850	11,700
20	Other contributions	—	—	—	—	—
21	Other revenue	1,277	1,412	1,609	1,529	1,739
22	Sub-total excluding inter-government transfers	33,268	35,715	38,516	44,494	49,889
	Other governments:					
	Government of Canada:					
23	Federal-provincial tax-sharing arrangements	—	26,407	27,399	30,839	32,254
24	Federal-provincial tax rental agreements	22,078	—	—	—	—
25	Share of income tax on power utilities	238	301	260	300	450
26	Subsidies	2,057	2,057	9,557 ²	9,557 ²	9,557 ²
	Municipal governments:					
27	Highway tax	240	—	—	—	—
28	Total other governments	24,613	28,765	37,216	40,696	42,261
29	Total net general revenue	57,881	64,480	75,732	85,190	92,150
30	Non-revenue receipts included in item 21	3	7	10	..	..

¹ Tax on premium income of insurance companies previously levied by the Government of Canada.

² Includes Atlantic Provinces Adjustment Grant 7,500.

TABLE 14. Net General Expenditure — Provincial Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31

No.	Function	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care ¹	6,036	6,928	9,604	13,620	17,380
2	Other health	937	1,123	1,157	2,240	2,250
3	Total health	6,973	8,051	10,761	15,860	19,630
	Social welfare:					
4	Aid to aged persons	1,185	1,485	1,780	2,070	2,040
5	Aid to blind persons	94	114	139		
6	Aid to unemployed and unemployables	383	683	940	1,160	3,380 ²
7	Labour	101	133	144	3,360	1,100
8	Other social welfare.....	2,344	2,325	2,645		
9	Total social welfare	4,107	4,740	5,648	6,590	6,520
10	Education	16,548	17,029	17,858	21,030	24,720
11	Transportation and communications	26,177	25,417	32,209	27,500	29,460
	Natural resources and primary industries:					
12	Fish and game	141	191	192	..	..
13	Forests	910	1,202	1,099	..	..
14	Lands: settlement and agriculture	1,243	1,819	1,254	..	..
15	Minerals and mines	470	487	576	..	..
16	Water resources	5	6	6	..	..
17	Other	112	112	131	..	..
18	Total natural resources and primary industries	2,881	3,817	3,258	4,310	4,400
19	Debt charges, net, excluding debt retirement	6,386	7,101	7,639	8,650	9,500
20	Contributions to own government enterprises	283	400	369	..	..
	Other expenditures:					
21	General government	2,529	2,688	3,003	..	..
22	Protection of persons and property	2,240	2,579	2,774	..	..
23	Recreational and cultural services	336	372	455	..	..
24	Local government planning and development.....	75	86	95	..	..
25	Trade and industrial development	819	732	805	..	..
26	Other	331	442	405	..	..
27	Total other expenditures	6,330	6,899	7,537	9,260	11,370
28	Sub-total excluding inter-government transfers	69,685	73,454	85,279	93,200	105,600
	Municipal governments:					
29	Subsidies.....	1,071	1,020	1,033	1,000	1,050
30	Payments in lieu of taxes.....	—	—	—	—	—
31	Total other governments	1,071	1,020	1,033	1,000	1,050
32	Total net general expenditure	70,756	74,474	86,312	94,200	106,650
33	Debt retirement excluded from above	4,956	5,526	8,844	6,650	6,650
34	Non-expense payments included in item 26	234	386	77	..	..

¹ Includes net costs of hospital insurance plan which commenced on January 1, 1959. Federal sharing of the costs also commenced on that date.

² Mothers Allowances, formerly included in item 8, are now merged with "Social Assistance" and included in item 6.

TABLE 15. Reconciliation with Public Accounts
Nova Scotia
For the Fiscal Years Ended Nearest to December 31

	1956	1957	1958
	thousands of dollars		
Ordinary revenue per public accounts	59,817	66,759	78,093
Add:			
Revenue of special funds	751	725	481
Revenue deducted from expenditure	5,503	6,254	9,549
Expenditure deducted from revenue	132	136	185
Items credited to surplus account by province	108	148	—
Liquor revenue unremitted	480	576	652
Total additions	6,974	7,839	10,867
Deduct:			
Refunds current year's expenditure	50	52	61
Working capital fund adjustments	109	234	187
Interfund eliminations	241	165	237
Total deductions	400	451	485
Gross ordinary revenue	66,391	74,147	88,475
Gross capital revenue	2,080	2,712	2,763
Gross general revenue	68,471	76,859	91,238
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange	2,251	2,410	2,689
Grants-in-aid and shared-cost contributions	3,875	4,574	10,436
Institutional revenue	2,384	2,683	2,381
Capital revenue	2,080	2,712	¹
Net general revenue	57,881	64,480	75,732
Ordinary expenditure per public accounts	58,525	60,074	68,900
Add:			
Expenditure of special funds	1,039	911	6,981
Revenue deducted from expenditure	5,503	6,254	9,549
Expenditure deducted from revenue	132	136	185
Items charged to surplus	4,956	5,526	—
Deficits of working capital funds	1,234	474	—
Liquor board expenditure other than liquor selling costs	480	576	652
Total additions	13,344	13,877	17,367
Deduct:			
Refunds current year's expenditure	50	52	61
Working capital fund adjustments	109	234	419
Interfund eliminations	241	165	237
Debt retirement	4,956	5,526	—
Total deductions	5,356	5,977	717
Gross ordinary expenditure	66,513	67,974	85,550
Gross capital expenditure	14,833	18,879	16,268
Gross general expenditure	81,346	86,853	101,818
To arrive at "net general expenditure" deduct items detailed above	10,590	12,379	15,506
Net general expenditure	70,756	74,474	86,312

¹ Included with grants-in-aid and shared-cost contributions above.

TABLE 16. Net General Revenue — Provincial Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Corporations ¹	—	554	615	555	600
	Income:					
2	Corporations	—	—	—	—	—
3	Individuals	—	—	—	—	—
4	Property	233	233	189	228	230
5	Succession duties (collection of arrears)	4	—	1	—	—
	Sales:					
6	Alcoholic beverages	—	—	—	—	—
7	Amusements and admissions	413	401	361	320	280
8	Motor fuel and fuel oil	10,823	11,198	11,602	11,430	11,965
9	Tobacco	1,379	1,426	1,725	1,450	1,765
10	General	7,538	7,262	7,942	7,100	7,700
11	Other commodities and services	—	—	—	—	—
12	Other taxes	86	78	80	6,582 ²	6,580 ²
13	Total taxes	20,476	21,152	22,515	27,665	29,120
	Privileges, licences and permits:					
14	Liquor control and regulation	18	15	16	20	15
15	Motor vehicle	3,912	4,166	4,433	4,125	4,645
16	Natural resources	4,289	4,078	3,567	3,865	3,925
17	Other	590	413	433		
18	Total privileges, licences and permits	8,809	8,672	8,449	8,010	8,585
	Contributions from own government enterprises:					
19	Liquor profits	7,328	7,317	7,465	6,880	7,085
20	Other contributions	—	—	—	—	—
21	Other revenue	1,009	1,322	933	1,387	1,611
22	Sub-total excluding inter-government transfers	37,622	38,463	39,362	43,942	46,401
	Other governments:					
	Government of Canada:					
23	Federal-provincial tax-sharing arrangements	—	21,254	22,264	25,413	26,719
24	Federal-provincial tax rental agreements	17,807	—	—	—	—
25	Share of income tax on power utilities	228	220	202	225	200
26	Subsidies	1,678	1,679	9,179 ³	9,180 ³	9,180 ³
27	Municipal governments	—	—	—	—	—
28	Total other governments	19,713	23,153	31,645	34,818	36,099
29	Total net general revenue	57,335	61,616	71,007	78,760	82,500
30	Non-revenue receipts included in item 21	10	7	10	..	..

¹ Tax on premium income of insurance companies previously levied by the Government of Canada.

² Includes an estimate by the Dominion Bureau of Statistics of the revenue from hospital insurance premiums. The hospital insurance plan commenced on July 1, 1959.

³ Includes Atlantic Provinces Adjustment Grant 7,500.

TABLE 17. Net General Expenditure — Provincial Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31

No.	Function	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care.....	5,311	6,353	6,157	13,120 ¹	14,500 ¹
2	Other health.....	988	1,085	1,307	1,650	1,820
3	Total health.....	6,299	7,438	7,464	14,770	16,320
	Social welfare:					
4	Aid to aged persons	1,461	1,761	2,052	2,260	2,210
5	Aid to blind persons.....	93	109	129		
6	Aid to unemployed and unemployables	283	408	558	605	2,500 ²
7	Labour	164	191	208		
8	Other social welfare.....	1,514	1,574	1,644	2,020	800
9	Total social welfare.....	3,515	4,043	4,591	4,885	5,510
10	Education.....	9,866	10,156	10,785	12,110	13,050
11	Transportation and communications.....	22,459	23,029	26,163	23,475	24,170
	Natural resources and primary industries:					
12	Fish and game.....	269	294	316	..	..
13	Forests.....	2,315	2,793	2,072	..	..
14	Lands: settlement and agriculture	1,275	1,374	1,501	..	..
15	Minerals and mines.....	123	141	157	..	..
16	Water resources.....	—	—	25	..	..
17	Other.....	132	139	180	..	..
18	Total natural resources and primary industries	4,114	4,741	4,251	4,145	4,660
19	Debt charges, net, excluding debt retirement.....	6,054	6,263	6,532	6,620	6,900
20	Contributions to own government enterprises.....	25	25	25	..	..
	Other expenditures:					
21	General government	1,619	1,556	3,111	..	..
22	Protection of persons and property	1,556	1,709	1,924	..	..
23	Recreational and cultural services	162	244	243	..	..
24	Local government planning and development	135	144	156	..	..
25	Trade and industrial development	515	622	668	..	..
26	Other.....	33	48	176	..	..
27	Total other expenditures	4,020	4,323	6,278	6,220	7,790
28	Sub-total excluding inter-government transfers	56,352	60,018	66,089	72,225	78,400
	Municipal governments:					
29	Subsidies	2,987	3,468	4,839	4,955	5,420
30	Payments in lieu of taxes	—	—	—	—	—
31	Total other governments	2,987	3,468	4,839	4,955	5,420
32	Total net general expenditure.....	59,339	63,486	70,928	77,180	83,820
33	Debt retirement excluded from above.....	5,008	5,399	4,845	4,985	4,930
34	Non-expense payments included in item 26	—	6	75	..	..

¹ Includes an estimate by the Dominion Bureau of Statistics of expenditures on the hospital insurance plan which commenced on July 1, 1959. Federal sharing of the costs also began on that date.

² Mothers Allowances, formerly included in item 8, are embraced under a new "Social Assistance" programme, expenditures on which are included herein.

**TABLE 18. Reconciliation with Public Accounts
New Brunswick
For the Fiscal Years Ended Nearest to December 31**

	1956	1957	1958
	thousands of dollars		
Ordinary revenue per public accounts	62,552	67,268	76,926
Add:			
Revenue of special funds	364	747	820
Revenue deducted from expenditure	2,477	3,035	3,071
Expenditure deducted from revenue	178	182	568
Ordinary revenue in capital account	120	—	—
Adjustment re Government of Canada payments	—	182	182
Total additions	3,139	4,146	4,641
Deduct:			
Refunds current year's expenditure	153	254	115
Working capital fund adjustments	75	85	92
Interfund eliminations	—	86	462
Adjustment re Government of Canada payments	911	—	—
Total deductions	1,139	425	669
Gross ordinary revenue	64,552	70,989	80,898
Gross capital revenue	4,134	6,653	10,177
Gross general revenue	68,686	77,642	91,075
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange	2,417	3,004	2,898
Grants-in-aid and shared-cost contributions	4,233	5,700	16,458
Institutional revenue	567	669	712
Capital revenue	4,134	6,653	1
Net general revenue	57,335	61,616	71,007
Ordinary expenditure per public accounts	62,332	67,220	76,747
Add:			
Expenditure of special funds	410	768	317
Revenue deducted from expenditure	2,477	3,035	3,071
Expenditure deducted from revenue	178	182	568
Ordinary expenditure in capital account	1,510	9	—
Total additions	4,575	3,994	3,956
Deduct:			
Refunds current year's expenditure	153	254	115
Working capital fund adjustments	75	85	248
Interfund eliminations	—	86	462
Debt retirement	5,008	5,399	4,845
Total deductions	5,236	5,824	5,670
Gross ordinary expenditure	61,671	65,390	75,033
Gross capital expenditure	9,019	14,122	15,963
Gross general expenditure	70,690	79,512	90,996
To arrive at "net general expenditure" deduct items detailed above	11,351	16,026	20,068
Net general expenditure	59,339	63,486	70,928

¹ Included with grants-in-aid and shared cost contributions above.

TABLE 19. Net General Revenue — Provincial Governments
Quebec
For the Fiscal Years Ended Nearest to December 31

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Corporations	19,882	21,369	25,313	25,100	28,200
	Income:					
2	Corporations	62,161	78,428	81,720	80,220	86,500
3	Individuals	36,359	41,294	47,773	47,500	61,000
4	Property	—	—	—	—	—
5	Succession duties	35,372	20,637	22,270	18,000	19,000
	Sales:					
6	Alcoholic beverages	1,839	1,919	1,979	1,975	2,000
7	Amusements and admissions	5,411	6,145	6,419	7,000	7,800
8	Motor fuel and fuel oil	78,726	85,486	89,577	88,750	97,900
9	Tobacco	15,130	17,930	20,233	20,810	21,600
10	General	56,764	60,743	62,941	63,725	71,500
11	Other (hospital tax on meals)	5,165	5,834	5,924	5,920	6,500
12	Other taxes	1,897	1,661	1,644	1,400	1,700
13	Total taxes	318,706	341,446	365,793	360,400	403,700
	Privileges, licences and permits:					
14	Liquor control and regulation	12,873	13,155	12,989	13,450	14,500
15	Motor vehicle	30,561	33,513	35,505	37,000	39,500
16	Natural resources	36,106	33,399	29,848	37,550	42,200
17	Other	6,102	6,263	7,062		
18	Total privileges, licences and permits	85,642	86,330	85,404	88,000	96,200
	Contributions from own government enterprises:					
19	Liquor profits	28,171	30,358	31,490	32,000	37,000
20	Other contributions	2,800	2,800	2,800	2,800	2,800
21	Other revenue	6,184	6,474	10,709	7,892	10,824
22	Sub-total excluding inter-government transfers	441,503	467,408	496,196	491,092	550,524
	Other governments:					
	Government of Canada:					
23	Federal-provincial tax-sharing arrangements	—	43,060	55,004	62,887	62,735
24	Federal-provincial tax rental agreements	—	—	—	—	—
25	Share of income tax on power utilities	1,186	1,675	2,281	2,280	1,500
26	Subsidies	3,241	3,241	3,242	3,241	3,241
27	Municipal governments	—	—	—	—	—
28	Total other governments	4,427	47,976	60,527	68,408	67,476
29	Total net general revenue	445,930	515,384	556,723	559,500	618,000
30	Non-revenue receipts included in item 21	119	218	696	..	..

TABLE 20. Net General Expenditure — Provincial Governments
Quebec
For the Fiscal Years Ended Nearest to December 31

No.	Function	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care	36,137	51,577	56,954	63,600	66,700
2	Other health	6,917	7,463	8,485	7,500	10,800
3	Total health	43,054	59,040	65,439	71,100	77,500
	Social welfare:					
4	Aid to aged persons	10,462	11,892	12,177	12,200	12,200
5	Aid to blind persons	594	646	657		
6	Aid to unemployed and unemployables	3,924	6,471	8,418	47,300	48,300
7	Labour	1,045	1,187	3,340		
8	Other social welfare	37,822	44,029	49,885		
9	Total social welfare	53,847	64,225	74,477	68,500	78,600
10	Education	89,390	113,304	120,835	127,400	146,300
11	Transportation and communications	126,466	127,813	139,537	134,300	157,100
	Natural resources and primary industries:					
12	Fish and game	6,930	7,583	7,941	..	..
13	Forests	7,586	7,790	8,096	..	..
14	Lands: settlement and agriculture	26,596	26,717	28,584	..	..
15	Minerals and mines	2,390	3,230	4,060	..	..
16	Water resources	5,740	6,304	6,097	..	..
17	Other .....	—	—	—	..	..
18	Total natural resources and primary industries	49,242	51,624	54,778	55,900	63,200
19	Debt charges, net, excluding debt retirement	13,349	12,450	12,256	12,450	12,350
20	Contributions to own government enterprises .....	—	—	—	..	..
	Other expenditures:					
21	General government	20,423	24,233	25,100	..	..
22	Protection of persons and property	22,596	24,569	26,946	..	..
23	Recreational and cultural services	1,483	1,730	1,869	..	..
24	Local government planning and development	570	657	619	..	..
25	Trade and industrial development	3,265	3,596	3,926	..	..
26	Other	9,774	10,133	6,744	..	..
27	Total other expenditures	58,111	64,918	65,204	70,250	78,900
28	Sub-total excluding inter-government transfers	433,459	493,374	532,526	539,900	613,950
	Municipal governments:					
29	Subsidies	—	—	500	250	250
30	Payments in lieu of taxes	—	—	—	—	—
31	Total other governments	—	—	500	250	250
32	Total net general expenditure	433,459	493,374	533,026	540,150	614,200
33	Debt retirement excluded from above	13,704	15,754	28,680	14,860	4,470
34	Non-expense payments included in item 26	4,530	5,092	850	..	..

**TABLE 21. Reconciliation with Public Accounts
Quebec
For the Fiscal Years Ended Nearest to December 31**

	1956	1957	1958
	thousands of dollars		
Ordinary revenue per public accounts	441,417	503,612	546,860
Add:			
Revenue of special funds	304	372	2,736
Revenue deducted from expenditure	45,918	50,101	60,135
Expenditure deducted from revenue	1,372	4,635	4,993
Liquor revenue unremitted	1,342	1,439	1,596
Adjustment re Government of Canada payments	—	5,500	—
Total additions	48,936	62,047	69,460
Deduct:			
Refunds current year's revenue	59	59	59
Sinking fund earnings in revenue	3,384	4,292	4,793
Adjustment re Government of Canada payments	—	—	1,000
Interfund eliminations	4	4	4
Total deductions	3,447	4,355	5,856
Gross ordinary revenue	486,906	561,304	610,464
Gross capital revenue	1,039	693	478
Gross general revenue	487,945	561,997	610,942
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange	3,217	4,370	4,322
Grants-in-aid and shared-cost contributions	36,640	40,438	48,706
Institutional revenue	1,119	1,112	1,191
Capital revenue	1,039	693	1
Net general revenue	445,930	515,384	556,723
<hr/>			
Ordinary expenditure per public accounts	355,236	416,983	453,042
Add:			
Expenditure of special funds	304	357	2,325
Revenue deducted from expenditure	45,918	50,101	60,135
Expenditure deducted from revenue	1,372	4,635	4,993
Items charged to surplus	356	—	—
Ordinary expenditure in capital account	—	428	—
Liquor board expenditure other than liquor selling costs	1,342	1,439	1,596
Total additions	49,292	56,960	69,049
Deduct:			
Refunds current year's revenue	59	59	59
Sinking fund earnings applied to debenture retirement	3,384	4,292	—
Items credited to surplus account by province	—	244	—
Interfund	4	4	4
Debt retirement	13,704	15,754	28,680
Total deductions	17,151	20,353	28,743
Gross ordinary expenditure	387,377	453,590	493,348
Gross capital expenditure	88,097	86,397	93,897
Gross general expenditure	475,474	539,987	587,245
To arrive at "net general expenditure" deduct items detailed above	42,015	46,613	54,219
Net general expenditure	433,459	493,374	533,026

¹ Included with grants-in-aid and shared-cost contributions above.

TABLE 22. Net General Revenue — Provincial Governments
Ontario
For the Fiscal Years Ended Nearest to December 31

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Corporations	383 ¹	12,011	14,360	²	²
	Income:					
2	Corporations	³	136,010	144,430	160,000	190,000
3	Individuals	—	1 ¹	—	—	—
4	Property	1,869	1,853	2,200	1,580	2,095
5	Succession duties	29,161	31,980	33,518	30,000	33,000
	Sales:					
6	Alcoholic beverages	—	—	—	—	—
7	Amusements and admissions	8,939	9,176	9,907	9,720	10,115
8	Motor fuel and fuel oil	114,135	144,583	152,771	152,800	167,450
9	Tobacco	—	—	—	—	—
10	General	—	—	—	—	—
11	Other commodities and services	—	—	—	—	—
12	Other taxes	7,409	6,714	7,338	94,440 ⁴	98,460 ⁴
13	Total taxes	161,896	342,328	364,524	448,540	501,120
	Privileges, licences and permits:					
14	Liquor control and regulation	15,008	21,582	19,538	23,625	22,070
15	Motor vehicle	49,718	53,914	58,981	57,400	70,500
16	Natural resources	29,332	33,191	31,619	42,175	46,090
17	Other	6,774	6,914	8,295		
18	Total privileges, licences and permits	100,832	115,601	118,433	123,200	138,660
	Contributions from own government enterprises:					
19	Liquor profits	43,305	46,762	53,444	47,700	58,150
20	Other contributions	—	—	—	—	—
21	Other revenue	10,115	10,436	12,113	12,042	13,621
22	Sub-total excluding inter-government transfers	316,148	515,127	548,514	631,482	711,551
	Other governments:					
	Government of Canada:					
23	Federal-provincial tax-sharing arrangements	—	74,379	93,322	105,617	117,558
24	Federal-provincial tax rental agreements	160,558	—	—	—	—
25	Share of income tax on power utilities	1,428	1,333	1,590	1,200	1,600
26	Subsidies	3,641	3,641	3,641	3,641	3,641
27	Municipal governments	—	—	—	—	—
28	Total other governments	165,627	79,353	98,553	110,458	122,799
29	Total net general revenue	481,775	594,480	647,067	741,940	834,350
30	Non-revenue receipts included in item 21	166	310	223	..	..

¹ Collection of arrears.

² Not separable from item 2.

³ Included in item 1, since a breakdown of arrears collected was not available.

⁴ Includes an estimate by the Dominion Bureau of Statistics of the revenue from hospital insurance premiums. The hospital insurance plan commenced on January 1, 1959.

**TABLE 23. Net General Expenditure — Provincial Governments
Ontario
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care	65,742	70,466	82,656	176,470 ¹	185,330 ¹
2	Other health	8,334	8,399	10,371	10,255	12,170
3	Total health	74,076	78,865	93,027	186,725	197,500
	Social welfare:					
4	Aid to aged persons	10,126	12,152	11,170	} 13,935	13,820
5	Aid to blind persons	422	424	433		
6	Aid to unemployed and unemployables	5,940	7,319	9,894	10,820	10,300
7	Labour	1,245	1,402	1,571	} 23,400	24,380
8	Other social welfare	11,222	14,646	18,886		
9	Total social welfare	28,955	35,943	41,954	48,155	48,500
10	Education	111,139	151,920	186,307	213,575	238,080
11	Transportation and communications	197,054	213,843	231,830	264,490	256,300
	Natural resources and primary industries:					
12	Fish and game	2,721	3,208	2,877	..	..
13	Forests	14,063	16,899	17,207	..	..
14	Lands: settlement and agriculture	7,010	8,222	8,663	..	..
15	Minerals and mines	1,054	1,312	1,164	..	..
16	Water resources	184	635	1,091	..	..
17	Other	3,311	3,554	3,558	..	..
18	Total natural resources and primary industries	28,343	33,830	34,560	41,720	40,170
19	Debt charges, net, excluding debt retirement	28,475	31,366	35,221	47,575	51,900
20	Contributions to own government enterprises	6,144	7,359	1,454	..	..
	Other expenditures:					
21	General government	18,208	24,378	25,494	..	..
22	Protection of persons and property	33,727	42,242	44,933	..	..
23	Recreational and cultural services	5,401	8,019	11,426	..	..
24	Local government planning and development	798	970	1,066	..	..
25	Trade and industrial development	2,097	2,310	2,791	..	..
26	Other	1,547	808	6,537 ²	..	..
27	Total other expenditures	61,778	78,727	92,247	113,040	108,050
28	Sub-total excluding inter-government transfers	535,964	631,853	716,600	915,280	940,500
	Municipal governments:					
29	Subsidies	15,563	23,840	24,414	29,150	32,750
30	Payments in lieu of taxes	628	788	922	1,250	1,500
31	Total other governments	16,191	24,628	25,336	30,400	34,250
32	Total net general expenditure	552,155	656,481	741,936	945,680	974,750
33	Debt retirement excluded from above	38,432	15,480	14,637	15,500	13,120
34	Non-expense payments included in item 26	276	254	4,867 ²	..	..

¹ Includes an estimate by the Dominion Bureau of Statistics of expenditures on the hospital insurance plan which commenced on January 1, 1959. Federal sharing of the costs also began on that date.

² Includes repayment to the Government of Canada under the 1952 Tax Rental Agreement 4,567.

**TABLE 24. Reconciliation with Public Accounts
Ontario
For the Fiscal Years Ended Nearest to December 31**

	1956	1957	1958
	thousands of dollars		
Ordinary revenue per public accounts	479, 783	591, 849	642, 374
Add:			
Revenue of special funds	62, 954	64, 205	53, 524
Revenue deducted from expenditure	29, 683	34, 686	46, 827
Expenditure deducted from revenue	1, 165	1, 322	1, 666
Ordinary revenue in capital account	8, 503	10, 235	—
Liquor revenue unremitted	1, 872	1, 837	—
Adjustment re Government of Canada payments	—	—	3, 394
Total additions	104, 177	112, 285	105, 411
Deduct:			
Refunds current year's expenditure	107	115	171
Sinking fund earnings in revenue	2, 435	2, 400	3, 324
Working capital fund adjustments	2	—	—
Interfund eliminations	57, 507	57, 670	45, 178
Liquor revenue re-remitted	—	—	3, 393
Total deductions	60, 051	60, 185	52, 066
Gross ordinary revenue	523, 909	643, 949	695, 719
Gross capital revenue	7, 205	15, 027	36, 587
Gross general revenue	531, 114	658, 976	732, 306
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange	14, 181	17, 737	19, 946
Grants-in-aid and shared-cost contributions	19, 289	22, 594	56, 033
Institutional revenue	8, 664	9, 138	9, 260
Capital revenue	7, 205	15, 027	—
Net general revenue	481, 775	594, 480	647, 067
Ordinary expenditure per public accounts	477, 979	527, 983	588, 070
Add:			
Expenditure of special funds	63, 211	64, 639	67, 693
Revenue deducted from expenditure	29, 683	34, 686	46, 827
Expenditure deducted from revenue	1, 165	1, 322	1, 666
Ordinary expenditure in capital accounts	41, 491	48, 315	—
Liquor board expenditure other than liquor selling costs	861	894	824
Items charged to surplus account	—	—	4, 567
Total additions	136, 411	149, 856	121, 577
Deduct:			
Refunds current year's expenditure	107	115	171
Sinking fund earnings applied to debenture retirement	2, 435	2, 400	3, 324
Working capital fund adjustments	2	—	—
Interfund eliminations	57, 507	57, 670	45, 178
Debt retirement	38, 432	15, 480	14, 637
Total deductions	98, 483	75, 665	63, 310
Gross ordinary expenditure	515, 907	602, 174	646, 337
Gross capital expenditure	85, 587	118, 803	180, 838
Gross general expenditure	601, 494	720, 977	827, 175
To arrive at "net general expenditure" deduct items detailed above	49, 339	64, 496	85, 239
Net general expenditure	552, 155	656, 481	741, 936

¹ Included above with grants-in-aid and shared-cost contributions.

**TABLE 25. Net General Revenue — Provincial Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Corporations ¹	—	1,009	1,125	1,125	1,300
	Income:					
2	Corporations	—	—	—	—	—
3	Individuals (collection of arrears)	—	—	—	—	—
4	Property	—	—	—	—	—
5	Succession duties (collection of arrears)	6	2	1	1	—
	Sales:					
6	Alcoholic beverages.....	—	—	—	—	—
7	Amusements and admissions.....	889	267	667	665	690
8	Motor fuel and fuel oil	12,279	13,532	14,339	15,160	16,010
9	Tobacco	—	—	—	—	—
10	General.....	—	—	—	—	—
11	Other commodities and services.....	—	—	—	—	—
12	Other taxes ²	28	32	36	10,034	16,060
13	Total taxes	13,202	14,842	16,168	26,985	34,060
	Privileges, licences and permits:					
14	Liquor control and regulation	2,105	2,458	2,554	2,855	3,255
15	Motor vehicle.....	5,916	6,783	6,577	7,425	7,335
16	Natural resources	5,012	4,423	3,730	4,440	4,660
17	Other.....	725	779	815		
18	Total privileges, licences and permits	13,758	14,443	13,676	14,720	15,250
	Contributions from own government enterprises:					
19	Liquor profits	7,470	8,085	8,817	9,300	11,250
20	Other contributions.....	—	—	—	—	—
21	Other revenue	1,719	1,781	2,256	5,878 ³	7,690 ³
22	Sub-total excluding inter-government transfers	36,149	39,151	40,917	56,883	68,250
	Other governments:					
	Government of Canada:					
23	Federal-provincial tax-sharing arrangements	—	32,350	33,577	38,115	40,056
24	Federal-provincial tax rental agreements	27,888	—	—	—	—
25	Share of income tax on power utilities	51	61	47	—	—
26	Subsidies	2,032	2,032	2,032	2,032	2,054
27	Municipal governments.....	—	—	—	—	—
28	Total other governments	29,971	34,443	35,656	40,147	42,110
29	Total net general revenue	66,120	73,594	76,573	97,030	110,360
30	Non-revenue receipts included in item 21.....	194	241	320	..	..

¹ Tax on premium income of insurance companies, formerly levied by the Government of Canada.

² Includes an estimate by the Dominion Bureau of Statistics of the revenue from hospital insurance premiums. The hospital insurance plan commenced on July 1, 1958. Premiums collected in 1958 were treated as deferred revenue.

³ Includes transfer from revenue account surplus 3,742 in 1959-60 and 5,167 in 1960-61.

TABLE 26. Net General Expenditure — Provincial Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31

No.	Function	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care ¹	7, 214	8, 608	14, 466	19, 080	25, 060
2	Other health.....	1, 682	1, 784	2, 053	2, 190	2, 450
3	Total health	8, 896	10, 392	16, 519	21, 270	27, 510
	Social welfare:					
4	Aid to aged persons	1, 329	1, 586	1, 889	1, 975	1, 955
5	Aid to blind persons.....	86	95	112		
6	Aid to unemployed and unemployables	1, 656	611	1, 531	3, 425 ²	4, 025
7	Labour	195	239	375		
8	Other social welfare.....	2, 150	2, 281	2, 750	2, 500	3, 110
9	Total social welfare	5, 416	4, 812	6, 657	7, 900	9, 090
10	Education.....	13, 201	16, 972	22, 575	26, 250	32, 000
11	Transportation and communications.....	22, 136	25, 866	31, 586	64, 390 ³	32, 000
	Natural resources and primary industries:					
12	Fish and game.....	624	692	756	..	..
13	Forests.....	1, 219	1, 338	1, 192	..	..
14	Lands: settlement and agriculture	2, 410	2, 813	3, 298	..	..
15	Minerals and mines.....	268	344	294	..	..
16	Water resources.....	343	430	431	..	..
17	Other natural resources and primary industries	296	219	422	..	..
18	Total natural resources and primary industries	5, 160	5, 836	6, 393	9, 620	13, 290
19	Debt charges, net, excluding debt retirement.....	-325	-833	-1, 150	-855	40
20	Contributions to own government enterprises	775	775	775	..	..
	Other expenditures:					
21	General government	2, 504	3, 071	4, 715	..	..
22	Protection of persons and property	3, 710	4, 718	4, 919	..	..
23	Recreational and cultural services	23	642	790	..	..
24	Local government planning and development	145	233	296	..	..
25	Trade and industrial development	516	657	700	..	..
26	Other.....	575	333	335	..	..
27	Total other expenditures	7, 473	9, 654	11, 755	19, 900	12, 350
28	Sub-total excluding inter-government transfers	62, 732	73, 474	95, 110	148, 475	126, 280
	Municipal governments:					
29	Subsidies	—	1, 997	2, 506	2, 510	2, 505
30	Payments in lieu of taxes	135	144	205	225	205
31	Total other governments	135	2, 141	2, 711	2, 735	2, 710
32	Total net general expenditure	62, 867	75, 615	97, 821	151, 210	128, 990
33	Debt retirement excluded from above.....	5, 538	4, 639	4, 868	2, 655	4, 220
34	Non-expense payments included in item 26	99	113	149	..	..

¹ Includes an estimate by the Dominion Bureau of Statistics of expenditures under the hospital insurance plan which commenced on July 1, 1958. Federal sharing of the costs also began on that date.

² Mothers' Allowances are now merged with Social Assistance and are included herein. Formerly they were classified under item 8.

³ Includes estimated expenditures voted under the Loan Act No. 2 of 1958 33,000.

**TABLE 27. Reconciliation with Public Accounts
Manitoba
For the Fiscal Years Ended Nearest to December 31**

	1956	1957	1958
	thousands of dollars		
Ordinary revenue per public accounts	67,475	80,124	85,357
Add:			
Revenue of special funds	1,315	954	7,254
Revenue deducted from expenditure	10,690	10,982	12,200
Expenditure deducted from revenue	190	205	221
Ordinary revenue in capital account	12,393	15,330	—
Liquor revenue unremitted	22	24	15
Adjustment re Government of Canada payments	305	—	—
Total additions	24,915	27,495	19,690
Deduct:			
Refunds current year's expenditure	37	44	47
Interfund eliminations	12,896	15,397	6,843
Adjustment re Government of Canada payments	—	1,915	4,068
Total deductions	12,933	17,356	10,958
Gross ordinary revenue	79,457	90,263	94,089
Gross capital revenue	3,342	2,571	8,432
Gross general revenue	82,799	92,834	102,521
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange	7,722	8,572	9,868
Grants-in-aid and shared-cost contributions	4,559	6,946	14,983
Institutional revenue	1,056	1,151	1,097
Capital revenue	3,342	2,571	¹
Net general revenue	66,120	73,594	76,573
Ordinary expenditure per public accounts	66,803	80,119	81,615
Add:			
Expenditure of special funds	546	637	12,345
Revenue deducted from expenditure	10,690	10,982	12,200
Expenditure deducted from revenue	190	205	221
Ordinary expenditure in capital account	508	993	—
Liquor board expenditure other than liquor selling costs	21	24	15
Total additions	11,955	12,841	24,781
Deduct:			
Refunds of current year's expenditure	37	44	47
Working capital fund adjustments	24	31	17
Interfund eliminations	12,896	15,397	6,843
Debt retirement	5,538	4,639	4,868
Total deductions	18,495	20,111	11,775
Gross ordinary expenditure	60,263	72,849	94,621
Gross capital expenditure	19,283	22,006	29,148
Gross general expenditure	79,546	94,855	123,769
To arrive at "net general expenditure" deduct items detailed above ..	16,679	19,240	25,948
Net general expenditure	62,867	75,615	97,821

¹ Included with grants-in-aid and shared-cost contributions above.

**TABLE 28. Net General Revenue — Provincial Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Corporations ¹	—	599	642	610	625
	Income:					
2	Corporations	—	—	—	—	—
3	Individuals	—	—	—	—	—
4	Property (collection of arrears)	51	33	25	—	—
5	Succession duties (collection of arrears)	6	9	4	—	—
	Sales:					
6	Alcoholic beverages	—	—	—	—	—
7	Amusements and admissions	81	101	103	115	120
8	Motor fuel and fuel oil	16,478	19,244	20,241	20,200	22,000
9	Tobacco	—	—	—	—	—
10	General	20,688	20,158	21,667	20,200	23,400
11	Other commodities and services	—	—	—	—	—
12	Other taxes ²	8,503	10,356	10,538	8,880	8,900
13	Total taxes	45,807	50,500	53,220	50,005	55,045
	Privileges, licences and permits:					
14	Liquor control and regulation	56	57	23	50	25
15	Motor vehicle	5,517	6,602	6,998	6,900	7,700
16	Natural resources	23,803	26,045	23,945	26,220	24,810
17	Other	1,406	1,319	1,414		
18	Total privileges, licences and permits	30,782	34,023	32,380	33,170	32,535
	Contributions from own government enterprises:					
19	Liquor profits	11,093	11,584	12,429	11,700	13,475
20	Other contributions	816	821	2,702	..	..
21	Other revenue	3,812	3,820	4,241	6,778	7,901
22	Sub-total excluding inter-government transfers	92,310	100,748	104,972	101,653	108,956
	Other governments:					
	Government of Canada:					
23	Federal-provincial tax-sharing arrangements	—	33,071	34,261	38,847	40,464
24	Federal-provincial tax rental agreements	27,432	—	—	—	—
25	Share of income tax on power utilities	50	66	96	100	50
26	Subsidies	2,080	2,080	2,080	2,080	2,080
27	Municipal governments	—	—	—	—	—
28	Total other governments	29,562	35,217	36,437	41,027	42,594
29	Total net general revenue	121,872	135,965	141,409	142,680	151,550
30	Non-revenue receipts included in item 21	467	304	335	..	..

¹ Tax on premium income of insurance companies previously levied by the Government of Canada.

² Includes hospital insurance premiums.

**TABLE 29. Net General Expenditure—Provincial Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care ¹	29,815	33,724	33,301	29,650	30,630
2	Other health	4,447	5,049	5,971	5,620	7,140
3	Total health	34,262	38,773	39,272	35,270	37,770
	Social welfare:					
4	Aid to aged persons	3,937	5,196	3,140	4,050	4,390
5	Aid to blind persons	91	103	119		
6	Aid to unemployed and unemployables	1,750	2,033	2,091	2,170	2,520
7	Labour	204	233	241	5,380	5,630
8	Other social welfare	3,836	4,110	4,775		
9	Total social welfare	9,818	11,675	10,366	11,600	12,540
10	Education	18,996	23,444	27,453	33,200	37,840
11	Transportation and communications	25,095	27,192	31,853	31,700	34,600
	Natural resources and primary industries:					
12	Fish and game	500	480	473	..	..
13	Forests	518	545	727	..	..
14	Lands: settlement and agriculture	4,843	4,820	5,678	..	..
15	Minerals and mines	974	1,554	1,460	..	..
16	Water resources	17	8	14	..	..
17	Other	1,632	2,089	2,009	..	..
18	Total natural resources and primary industries	8,484	9,496	10,361	9,800	12,000
19	Debt charges, net, excluding debt retirement	1,860	415	-279	220	-900
20	Contributions to own government enterprises	39	34	—	..	..
	Other expenditures:					
21	General government	4,779	5,095	8,311	..	..
22	Protection of persons and property	4,676	5,768	6,823	..	..
23	Recreational and cultural services	605	681	966	..	..
24	Local government planning and development	663	717	765	..	..
25	Trade and industrial development	521	618	997	..	..
26	Other	334	445	625	..	..
27	Total other expenditures	11,578	13,324	18,487	16,160	19,050
28	Sub-total excluding inter-government transfers	110,132	124,353	137,513	137,950	152,900
29	Municipal governments:					
29	Subsidies	—	—	—	—	—
30	Payments in lieu of taxes	—	—	—	—	—
31	Total other governments	—	—	—	—	—
32	Total net general expenditure	110,132	124,353	137,513	137,950	152,900
33	Debt retirement excluded from above	11,639	—	—	—	—
34	Non-expense payments included in item 26	131	188	525	..	..

¹ Includes net cost of hospital insurance plan which commenced on January 1, 1947. Federal sharing of the costs began on July 1, 1958.

**TABLE 30. Reconciliation with Public Accounts
Saskatchewan
For the Fiscal Years Ended Nearest to December 31**

	1956	1957	1958
	thousands of dollars		
Ordinary revenue per public accounts	104,278	132,830	135,339
Add:			
Revenue of special funds	22,240	12,843	13,807
Revenue deducted from expenditure	9,032	12,499	24,776
Expenditure deducted from revenue	256	300	1,176
Ordinary revenue in capital account	7,590	—	—
Liquor revenue unremitted	—	—	256
Adjustment re Government of Canada payments	136	—	305
Total additions	39,254	25,642	40,320
Deduct:			
Refunds of current year's expenditure	173	211	1,204
Working capital fund adjustments	64	116	135
To adjust contributions re government enterprises to "net" basis ..	53	52	—
Employees' superannuation fund contributions	186	160	263
Liquor revenue over-remitted	—	155	—
Interfund eliminations	2,429	2,450	3,032
Adjustments re government of Canada payments	6,461	1,353	—
Total deductions	9,366	4,497	4,634
Gross ordinary revenue	134,166	153,975	171,025
Gross capital revenue	3,105	1,748	838
Gross general revenue	137,271	155,723	171,863
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange	6,215	9,056	12,531
Grants-in-aid and shared-cost contributions	5,267	7,854	16,981
Institutional revenue	812	1,100	942
Capital revenue	3,105	1,748	—
Net general revenue	121,872	135,965	141,409
 Ordinary expenditure per public accounts	 98,243	 98,564	 107,367
Add:			
Expenditure of special funds	11,101	12,881	13,632
Revenue deducted from expenditure	9,032	12,499	24,776
Expenditure deducted from revenue	256	300	1,176
Ordinary expenditure in capital account	63	—	—
Deficits of working capital funds	325	—	—
Liquor board expenditure other than liquor selling costs	7	8	7
Total additions	20,784	25,688	39,591
Deduct:			
Refunds current year's expenditure	173	211	1,204
Working capital fund adjustments	116	116	135
To adjust contributions re government enterprises to "net" basis ..	53	52	—
Employees' superannuation fund contributions	186	160	263
Interfund eliminations	2,429	2,450	3,032
Debt retirement	11,639	—	—
Total deductions	14,596	2,989	4,634
Gross ordinary expenditure	104,431	121,263	142,324
Gross capital expenditure	21,100	22,848	25,643
Gross general expenditure	125,531	144,111	167,967
To arrive at "net general expenditure" deduct items detailed above..	15,399	19,758	30,454
Net general expenditure	110,132	124,353	137,513

¹ Included with grants-in-aid and shared-cost contributions above.

TABLE 31. Net General Revenue — Provincial Governments
Alberta
For the Fiscal Years Ended Nearest to December 31

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Corporations ¹	—	1,699	1,887	2,000	2,100
	Income:					
2	Corporations	—	—	—	—	—
3	Individuals	—	—	—	—	—
4	Property	—	—	—	—	—
5	Succession duties (collection of arrears)	4	5	2	5	5
	Sales:					
6	Alcoholic beverages	—	—	—	—	—
7	Amusements and admissions	1,374	1,158	1,066	550	675
8	Motor fuel and fuel oil	22,828	24,515	25,098	24,615	27,700
9	Tobacco	—	—	—	—	—
10	General	—	—	—	—	—
11	Other commodities and services	—	—	—	—	—
12	Other taxes	38	40	43	40	40
13	Total taxes	24,244	27,417	28,096	27,210	30,520
	Privileges, licences and permits:					
14	Liquor control and regulation	1,023	797	863	800	850
15	Motor vehicle	10,645	12,758	11,474	11,865	12,800
16	Natural resources	140,626	131,857	118,320	102,235	137,300
17	Other	1,581	1,671	1,691		
18	Total privileges, licences and permits	153,875	147,083	132,348	114,900	150,950
	Contributions from own government enterprises:					
19	Liquor profits	16,598	17,995	18,711	17,200	18,650
20	Other contributions	215	290	246	..	..
21	Other revenue	5,033	5,338	6,138	5,776	6,635
22	Sub-total excluding inter-government transfers	199,965	198,123	185,539	165,086	206,755
	Other governments:					
	Government of Canada:					
23	Federal-provincial tax-sharing arrangements	—	43,636	46,341	53,539	57,240
24	Federal-provincial tax rental agreements	37,311	—	—	—	—
25	Share of income tax on power utilities	1,767	1,980	2,216	2,000	2,200
26	Subsidies	2,274	2,274	2,274	2,325	2,355
27	Municipal governments	—	—	—	—	—
28	Total other governments	41,352	47,890	50,831	57,864	61,795
29	Total net general revenue	241,317	246,013	236,370	222,950	268,550
30	Non-revenue receipts included in item 21	323	373	392	..	..

¹ Tax on premium income of insurance companies previously levied by the Government of Canada.

TABLE 32. Net General Expenditure - Provincial Governments
Alberta
For the Fiscal Years Ended Nearest to December 31

No.	Function	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care ¹	24,084	25,795	29,815	39,780	40,380
2	Other health	2,792	4,147	3,844	4,850	5,200
3	Total health	26,876	29,942	33,659	44,630	45,580
	Social welfare:					
4	Aid to aged persons	5,412	6,193	6,308	16,250	14,180
5	Aid to blind persons	129	180	149		
6	Aid to unemployed and unemployables	2,126	2,725	3,160	2,850	3,790
7	Labour	344	375	413	5,730	5,980
8	Other social welfare	2,422	3,207	4,520		
9	Total social welfare	10,433	12,680	14,550	24,830	23,950
10	Education	43,573	54,162	61,381	74,590	81,710
11	Transportation and communications	52,249	55,896	55,860	66,290	67,740
	Natural resources and primary industries:					
12	Fish and game	458	534	587	..	..
13	Forests	2,956	3,808	5,682	..	..
14	Lands: settlement and agriculture	6,348	6,369	6,835	..	..
15	Minerals and mines	2,677	3,127	3,478	..	..
16	Water resources	157	192	218	..	..
17	Other	411	467	507	..	..
18	Total natural resources and primary industries	13,007	14,497	17,307	17,180	18,580
19	Debt charges, net, excluding debt retirement	-7,527	-10,278	-13,168	-12,240	-15,300
20	Contributions to own government enterprises .....	-	-	-	..	..
	Other expenditures:					
21	General government	4,459	5,470	5,585	..	..
22	Protection of persons and property	8,452	9,473	12,050	..	..
23	Recreational and cultural services	6,176	3,228	1,592	..	..
24	Local government planning and development	973	1,122	1,314	..	..
25	Trade and industrial development	663	719	691	..	..
26	Other	368	11,349 ²	8,990 ²	..	..
27	Total other expenditures	21,091	31,361	30,222	28,180	34,180
28	Sub-total excluding inter-government transfers	159,702	188,260	199,811	243,460	256,440
	Municipal governments:					
29	Subsidies	10,232	11,082	15,219	15,150	15,160
30	Payments in lieu of taxes	66	78	-	-	-
31	Total other governments	10,298	11,160	15,219	15,150	15,160
32	Total net general expenditure	170,000	199,420	215,030	258,610	271,600
33	Debt retirement excluded from above	3,268	3,361	1,025	1,850	3,132
34	Non-expense payments included in item 26	273	308	512	..	..

¹ Includes net cost of hospital insurance plan which commenced on April 1, 1958. Federal sharing of the costs commenced on July 1, 1958.

² Includes Citizens' Dividend Fund payments: 10,742 in 1957; 8,207 in 1958.

**TABLE 33. Reconciliation with Public Accounts
Alberta
For the Fiscal Years Ended Nearest to December 31**

	1956	1957	1958
	thousands of dollars		
Ordinary revenue per public accounts	261,669	267,433	275,549
Add:			
Revenue of special funds	1,215	12,868	10,575
Revenue deducted from expenditure	17	26	25
Expenditure deducted from revenue	571	612	682
Ordinary revenue in capital account	564	486	—
Liquor revenue unremitted	80	886	510
Adjustment re Government of Canada payments	171	—	—
Total additions	2,618	14,878	11,792
Deduct:			
Refunds current year's expenditure	1,968	2,323	2,287
Working capital fund adjustments	272	22	184
To adjust contributions re government enterprises to "net" basis ..	1,760	2,097	2,163
Employees' superannuation fund contributions	1,593	1,993	2,270
Interfund eliminations	431	11,831	9,883
Adjustment re Government of Canada payments	—	171	—
Total deductions	6,024	18,437	16,787
Gross ordinary revenue	258,263	263,874	270,554
Gross capital revenue	1,635	6,166	5,387
Gross general revenue	259,898	270,040	275,941
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange	9,775	11,349	13,953
Grants-in-aid and shared-cost contributions	5,314	4,636	23,661
Institutional revenue	1,857	1,876	1,957
Capital revenue	1,635	6,166	—
Net general revenue	241,317	246,013	236,370
Ordinary expenditure per public accounts	141,594	173,325	205,935
Add:			
Expenditure of special funds	785	11,842	9,550
Revenue deducted from expenditure	17	26	25
Expenditure deducted from revenue	571	612	682
Deficits of working capital funds	106	267	—
Total additions	1,479	12,747	10,257
Deduct:			
Refunds current year's expenditure	1,968	2,323	2,287
Working capital fund adjustments	22	187	641
To adjust contributions re government enterprises to "net" basis ..	1,760	2,097	2,163
Employees' superannuation fund contributions	1,593	1,993	2,270
Interfund eliminations	431	11,831	9,883
Debt retirement	3,268	3,361	1,025
Total deductions	9,042	21,792	18,269
Gross ordinary expenditure	134,031	164,280	197,923
Gross capital expenditure	54,550	59,167	56,678
Gross general expenditure	188,581	223,447	254,601
To arrive at "net general expenditure" deduct items detailed above..	18,581	24,027	39,571
Net general expenditure	170,000	199,420	215,030

¹ Included with grants-in-aid and shared-cost contributions above.

TABLE 34. Net General Revenue — Provincial Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Corporations ¹	—	2,239	2,568	2,550	2,750
	Income:					
2	Corporations	—	—	—	—	—
3	Individuals	—	—	—	—	—
4	Property	5,666	5,977	6,100	5,630	5,840
5	Succession duties	—	—	—	—	—
	Sales:					
6	Alcoholic beverages	—	—	—	—	—
7	Amusements and admissions	2,527	2,723	2,899	2,700	2,630
8	Motor fuel and fuel oil	26,363	27,879	28,845	30,540	32,160
9	Tobacco	—	—	—	—	—
10	General	85,133	87,245	84,488	84,000	87,600
11	Other commodities and services	—	—	—	—	—
12	Other taxes	61	58	52	100	100
13	Total taxes	119,750	126,121	124,952	125,520	131,080
	Privileges, licences and permits:					
14	Liquor control and regulation	402	428	442	435	445
15	Motor vehicle	14,194	14,685	14,984	16,100	20,855
16	Natural resources	46,180	42,118	44,768	45,375	52,520
17	Other	1,861	1,822	2,051		
18	Total privileges, licences and permits	62,637	59,053	62,245	61,910	73,820
	Contributions from own government enterprises:					
19	Liquor profits	24,896	26,671	26,697	26,790	26,800
20	Other contributions	483	—	—	—	—
21	Other revenue	6,867	8,361	14,275	7,294	7,526
22	Sub-total excluding inter-government transfers	214,633	220,206	228,169	221,514	239,226
	Other governments:					
	Government of Canada:					
23	Federal-provincial tax-sharing arrangements	—	58,983	64,816	67,625	71,873
24	Federal-provincial tax rental agreements	55,730	—	—	—	—
25	Share of income tax on power utilities	1,415	1,326	1,456	1,700	1,700
26	Subsidies	1,281	1,281	1,281	1,281	1,281
27	Municipal governments	—	—	—	—	—
28	Total other governments	58,426	61,590	67,553	70,606	74,854
29	Total net general revenue	273,059	281,796	295,722	292,120	314,080
30	Non-revenue receipts included in item 21	993	1,250	6,918	..	..

¹ Tax on premium income of insurance companies previously levied by the Government of Canada.

**TABLE 35. Net General Expenditure — Provincial Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care ¹	44,880	51,056	44,225	43,850	51,600
2	Other health	5,359	6,302	6,927	7,810	9,500
3	Total health	50,239	57,358	51,152	51,660	61,100
	Social welfare:					
4	Aid to aged persons	11,723	12,404	11,608	12,700	12,770
5	Aid to blind persons	219	239	305		
6	Aid to unemployed and unemployables	5,187	5,480	6,951	5,180	8,550
7	Labour	379	441	451	3,940	4,780
8	Other social welfare	3,571	3,593	3,678		
9	Total social welfare	21,079	22,157	22,993	21,820	26,100
10	Education	47,950	52,254	57,691	64,150	73,800
11	Transportation and communications	75,227	75,243	51,749	66,330	86,900
	Natural resources and primary industries:					
12	Fish and game	999	1,109	1,091	..	..
13	Forests	11,855	12,910	16,983	..	..
14	Lands: settlement and agriculture	3,493	3,853	3,955	..	..
15	Minerals and mines	1,344	1,290	1,094	..	..
16	Water resources	464	737	713	..	..
17	Other	576	586	160	..	..
18	Total natural resources and primary industries	18,731	20,485	23,996	21,870	25,200
19	Debt charges, net, excluding debt retirement	4,919	5,263	5,109	4,750	-210
20	Contributions to own government enterprises	633	1,457	1,802	..	..
	Other expenditures:					
21	General government	11,566	12,594	14,961	..	..
22	Protection of persons and property	11,939	14,009	12,559	..	..
23	Recreational and cultural services	2,681	2,793	2,546	..	..
24	Local government planning and development	150	403	358	..	..
25	Trade and industrial development	704	747	764	..	..
26	Other	2,371	11,668 ²	9,842 ²	..	..
27	Total other expenditures	29,411	42,214	41,030	40,590	52,840
28	Sub-total excluding inter-government transfers	248,189	276,431	255,522	271,170	325,730
	Municipal governments:					
29	Subsidies	9,452	11,034	11,062	11,100	11,150
30	Payments in lieu of taxes	—	—	—	—	—
31	Total other governments	9,452	11,034	11,062	11,100	11,150
32	Total net general expenditure	257,641	287,465	266,584	282,270	336,880
33	Debt retirement excluded from above	26,447	29,303	8,807	20,790	—
34	Non-expense payments included in item 26	956	2,589	1,174	..	..

¹ Includes net costs of hospital insurance plan which commenced January 1, 1949. Federal government sharing of Costs commenced July 1, 1958.

² Includes home-owners subsidies: 6,765 in 1957; 7,062 in 1958.

TABLE 36. Reconciliation with Public Accounts
British Columbia
For the Fiscal Years Ended Nearest to December 31

	1956	1957	1958
	thousands of dollars		
Ordinary revenue per public accounts	2 70, 784	283, 429	289, 009
Add:			
Revenue of special funds	10, 609	11, 516	1, 392
Revenue deducted from expenditure	25, 488	37, 661	50, 726
Expenditure deducted from revenue	385	404	3, 011
Liquor revenue unremitted	218	226	245
Total additions	36, 700	49, 807	55, 374
Deduct:			
Working capital fund adjustments	52	26	—
Interfund eliminations	9, 915	10, 138	320
Deferred credits to revenue	—	6, 104	—
Total deductions	9, 967	16, 268	320
Gross ordinary revenue	297, 517	316, 968	344, 063
Gross capital revenue	—	—	—
Gross general revenue	297, 517	316, 968	344, 063
To arrive at "net general revenue" deduct:			
Interest, premium, discount, exchange	2, 902	2, 223	1, 658
Grants-in-aid and shared-cost contributions	19, 031	30, 201	43, 887
Institutional revenue	2, 525	2, 748	2, 796
Net general revenue	273, 059	281, 796	295, 722
<hr/>			
Ordinary expenditure per public accounts	278, 971	311, 366	268, 475
Add:			
Expenditure of special funds	10, 834	11, 965	1, 595
Revenue deducted from expenditure	25, 488	37, 661	50, 726
Expenditure deducted from revenue	385	404	3, 011
Items charged to surplus	8	4	—
Ordinary expenditure in capital account	674	208	—
Deficits of working capital funds	1, 900	219	—
Liquor board expenditure other than liquor selling costs	218	226	245
Total additions	39, 507	50, 687	55, 577
Deduct:			
Working capital fund adjustments	52	26	—
Interfund eliminations	9, 915	10, 138	320
Debt retirement	26, 447	29, 303	8, 807
Total deductions	36, 414	39, 467	9, 127
Gross ordinary expenditure	282, 064	322, 586	314, 925
Gross capital expenditure	35	51	—
Gross general expenditure	282, 099	322, 637	314, 925
To arrive at "net general expenditure" deduct items detailed above....	24, 458	35, 172	48, 341
Net general expenditure	257, 641	287, 465	266, 584

**TABLE 37. Amounts Paid to Local Governments by Provincial Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 (Est.)	1960 (Est.)
thousands of dollars						
1	Subsidies	524	610	288	1,010	430
2	Grants in lieu of local taxes on provincial government property	7	7	7	10	10
Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	96	157	761	150	760
4	Hospital care	—	—	—	—	—
5	Other health	210	106	136	10	135
6	Aid to aged persons	—	—	—	—	—
7	Aid to unemployed and unemployables	—	—	—	—	—
8	Other social welfare	—	—	—	—	—
9	Education ¹	—	—	—	—	—
10	Other	102	57	60	80	65
11	Sub-total items 3 to 10	408	320	957	240	960
12	Total payments to local governments	939	937	1,252	1,260	1,400

¹ Primary and secondary schools are operated chiefly by religious denominations. Grants thereto are as follows: 1956: \$7,931; 1957: \$8,665; 1958: \$12,080; 1959: \$12,810; 1960: \$14,945.

**TABLE 38. Amounts Paid to Local Governments by Provincial Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 (Est.)	1960 (Est.)
thousands of dollars						
1	Subsidies	118	121	345	355	355
2	Grants in lieu of local taxes on provincial government property	4	5	5	5	5
Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	1	14	11	15	15
4	Hospital care	—	—	—	—	—
5	Other health	—	—	—	—	—
6	Aid to aged persons	—	—	—	—	—
7	Aid to unemployed and unemployables	5	14	14	10	15
8	Other social welfare	—	—	—	—	—
9	Education ¹	1,134	1,210	1,224	1,470	2,225
10	Other	2	2	2	5	5
11	Sub-total items 3 to 10	1,142	1,240	1,251	1,500	2,260
12	Total payments to local governments	1,264	1,366	1,601	1,860	2,620

¹ Includes grants to teachers.

**TABLE 39. Amounts Paid to Local Governments by Provincial Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
1	Subsidies	1,071	1,020	1,033	1,000	1,050
2	Grants in lieu of local taxes on provincial government properties	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:					
3	Highways, roads and bridges	—	—	—	—	190
4	Hospital care ¹	—	—	1,041	440	590
5	Other health	—	—	—	—	—
6	Aid to aged persons	—	—	—	—	—
7	Aid to unemployed and unemployables	—	—	266	560	860
8	Other social welfare	2	—	—	—	—
9	Education	11,412	11,221	12,755	14,130	15,430
10	Other	24	27	133	120	110
11	Sub-total items 3 to 10	11,438	11,248	14,195	15,250	17,180
12	Total payments to local governments	12,509	12,268	15,228	16,250	18,230

¹ Amounts paid directly to municipalities, i.e. excluding grants paid to hospital boards.

**TABLE 40. Amounts Paid to Local Governments by Provincial Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
1	Subsidies	2,987	3,468	4,839	4,955	5,420
2	Grants in lieu of local taxes on provincial government properties	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:					
3	Highways, roads and bridges	184	217	205	225	225
4	Hospital care	—	—	—	—	—
5	Other health	—	—	—	—	—
6	Aid to aged persons	—	—	—	—	—
7	Aid to unemployed and unemployables	29	36	170	40	1,580
8	Other social welfare	96	114	126	125	210
9	Education ¹	7,406	7,596	8,035	8,850	9,320
10	Other	125	137	161	155	275
11	Sub-total items 3 to 10	7,840	8,100	8,697	9,395	11,610
12	Total payments to local governments	10,827	11,568	13,536	14,350	17,030

¹ Includes grants to teachers.

**TABLE 41. Amounts Paid to Local Governments by Provincial Governments
Quebec
For the Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
1	Subsidies ¹	—	—	500	250	250
2	Grants in lieu of local taxes on provincial government properties	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:					
3	Highways, roads and bridges	4,517	4,019	4,492	5,060	5,750
4	Hospital care	—	—	—	—	—
5	Other health	—	30	—	—	2,500
6	Aid to aged persons	—	—	—	—	—
7	Aid to unemployed and unemployables	—	—	—	—	—
8	Other social welfare	—	—	361	—	—
9	Education ²	53,917	61,140	68,881	71,990	82,600
10	Other	1,483	1,634	1,906	1,800	1,350
11	Sub-total items 3 to 10	59,917	66,823	75,640	78,850	92,200
12	Total payments to local governments	59,917	66,823	76,140	79,100	92,450

¹ Special grants to the municipal corporation of the city of Quebec.

² Includes grants to teachers.

**TABLE 42. Amounts Paid to Local Governments by Provincial Governments
Ontario
For the Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
1	Subsidies	15,563	23,840	24,414	29,150	32,750
2	Grants in lieu of local taxes on provincial government properties	628	788	922	1,250	1,500
	Grants-in-aid and shared-cost contributions:					
3	Highways, roads and bridges	45,922	51,367	53,890	61,540	64,550
4	Hospital care	—	—	—	250	—
5	Other health	1,769	2,043	2,136	2,210	2,380
6	Aid to aged persons	4,373	5,346	4,652	5,210	5,900
7	Aid to unemployed and unemployables	3,891	6,688	13,462	19,400	13,000
8	Other social welfare	1,840	3,001	3,474	3,850	3,755
9	Education	79,959	98,534	129,529	148,350	168,060
10	Other	2,122	3,158	3,836 ¹	9,315 ¹	6,505 ¹
11	Sub-total items 3 to 10	139,876	170,137	210,979	250,125	264,150
12	Total payments to local governments	156,067	194,765	236,315	280,525	298,400

¹ Includes grants for special winter works projects.

TABLE 43. Amounts Paid to Local Governments by Provincial Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31

No.		1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
1	Subsidies.....	—	1,997	2,506	2,510	2,505
2	Grants in lieu of local taxes on provincial government properties	135	144	205	225	205
	Grants-in-aid and shared-cost contributions:					
3	Highways, roads and bridges	1,961	2,811	4,093	4,695	4,635
4	Hospital care ¹	691	1,332	1,167	10	—
5	Other health	104	146	183	115	125
6	Aid to aged persons	—	—	—	—	—
7	Aid to unemployed and unemployables	822	1,220	1,789	710	825
8	Other social welfare	192	256	365	170	195
9	Education	9,580	11,959	15,102	19,525	25,075
10	Other	243	292	333	1,030	820
11	Sub-total items 3 to 10	13,593	18,016	23,032	26,255	31,675
12	Total payments to local governments	13,728	20,157	25,743	28,990	34,385

¹ Amounts paid directly to municipalities, i.e., excluding grants paid to hospital boards.

TABLE 44. Amounts Paid to Local Governments by Provincial Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31

No.		1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
1	Subsidies	—	—	—	—	—
2	Grants in lieu of local taxes on provincial government properties	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:					
3	Highways, roads and bridges	2,665	4,801	5,360	5,300	5,980
4	Hospital care	—	—	—	—	—
5	Other health	176	195	203	160	500
6	Aid to aged persons	4	5	—	—	—
7	Aid to unemployed and unemployables	1,632	1,695	2,177	—	—
8	Other social welfare	—	—	—	—	—
9	Education	13,428	17,371	20,173	24,000	28,500
10	Other	98	112	201	120	120
11	Sub-total items 3 to 10	18,003	24,179	28,114	29,580	35,100
12	Total payments to local governments	18,003	24,179	28,114	29,580	35,100

**TABLE 45. Amounts Paid to Local Governments by Provincial Governments
Alberta
For the Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
1	Subsidies	10,232	11,082	15,219	15,150	15,160
2	Grants in lieu of local taxes on provincial government properties	66	78	—	—	—
	Grants-in-aid and shared-cost contributions:					
3	Highways, roads and bridges	3,776	4,002	4,356	5,190	5,700
4	Hospital care ¹	2,395	2,861	617	—	—
5	Other health	730	870	1,040	1,170	1,330
6	Aid to aged persons	—	—	—	—	—
7	Aid to unemployed and unemployables	1,030	1,142	1,930	1,240	2,250
8	Other social welfare	318	463	—	520	—
9	Education	36,085	44,423	49,225	53,840	56,500
10	Other	126	230	350	890	1,960
11	Sub-total items 3 to 10	44,460	53,991	57,518	62,850	67,740
12	Total payments to local governments	54,758	65,151	72,737	78,000	82,900

¹ Amounts paid directly to municipalities, i.e. excluding amounts paid to hospital boards.

**TABLE 46. Amounts Paid to Local Governments by Provincial Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
1	Subsidies	9,452	11,034	11,062	11,100	11,150
2	Grants in lieu of local taxes on provincial government properties	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:					
3	Highways, roads and bridges	232	320	185	190	650
4	Hospital care	—	—	—	—	—
5	Other health	248	246	341	340	340
6	Aid to aged persons	—	4	—	—	—
7	Aid to unemployed and unemployables	2,634	4,119	—	—	—
8	Other social welfare	611	602	252	600	300
9	Education	37,073	40,084	44,817	50,020	56,510
10	Other	322	300	583	300	1,600
11	Sub-total items 3 to 10	41,120	45,675	46,178	51,450	59,400
12	Total payments to local governments	50,572	56,709	57,240	62,550	70,550

PART I

SECTION IV

MUNICIPAL GOVERNMENTS

**TABLE 47. Net General Revenue — Municipal Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958 (Est.)	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Taxes:					
1	Property	2,085	2,384	2,451	2,769	3,083
	Sales:					
2	Amusement and admissions	149	120	153	164	164
3	General	—	—	—	—	—
4	Other commodities and services	299	342	341	304	309
5	Other taxes	117	118	114	123	123
6	Total taxes	2,650	2,964	3,059	3,360	3,679
7	Licences and permits (other)	96	99	101	116	135
8	Contributions from own utilities and enterprises	135	146	81	111	192
9	Other revenue	677	531	581	543	694
10	Sub-total	3,558	3,740	3,822	4,130	4,700
	Other governments:					
	Government of Canada:					
11	Grants in lieu of taxes	47	33	60	70	81
	Provincial government:					
12	Subsidies	227	565	794	884	884
13	Grants in lieu of taxes	7	7	10	10	10
14	Total other governments	281	605	864	964	975
15	Total net general revenue	3,839	4,345	4,686	5,094	5,675

**TABLE 48. Net General Expenditure — Municipal Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958 (Est.)	1959 (Est.)	1960 (Est.)
		thousands of dollars				
	Health:					
1	Hospital care	—	—	—	—	—
2	Other health	6	10	7	7	8
3	Total health	6	10	7	7	8
	Social welfare:					
4	Aid to aged persons	—	—	—	—	—
5	Aid to unemployed and unemployables	—	—	—	—	—
6	Other social welfare	—	—	—	—	—
7	Total social welfare	—	—	—	—	—
8	Sanitation and waste removal	775	912	529	494	760
9	Education	2	—	2	—	—
10	Highways, roads and bridges	2,245	3,890	2,889	2,963	3,831
11	Debt charges, net, excluding debt retirement	356	473	606	586	701
12	Contributions to own utilities and enterprises	83	216	374	401	271
	Other expenditures:					
13	General government	620	726	769	930	1,086
14	Protection to persons and property	226	247	438	429	514
15	Recreation and community services	368	186	249	287	332
16	Other	132	89	105	166	531
17	Total other expenditure	1,346	1,248	1,561	1,812	2,463
18	Special payments to province	—	—	—	—	—
19	Total net general expenditure	4,813	6,749	5,968	6,263	8,034
20	Debt retirement excluded from above	76	128	160	141	223
21	Provision for reserves included in item 16	11	19	14	33	31

**TABLE 49. Net General Revenue — Municipal Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958 (Prel.)	1959 (Est.)	1960 (Est.)
thousands of dollars						
	Taxes:					
1	Property	1,739	1,870	1,937	1,987	2,151
	Sales:					
2	Amusements and admissions	—	—	—	—	—
3	General	—	—	—	—	—
4	Other commodities and services	—	—	—	—	—
5	Other taxes	104	124	135	124	135
6	Total taxes	1,843	1,994	2,072	2,111	2,286
7	Licences and permits (other)	43	43	49	45	51
8	Contributions from own utilities and enterprises	106	111	104	111	95
9	Other revenue	57	58	54	61	51
10	Sub-total	2,049	2,206	2,279	2,328	2,483
	Other governments:					
	Government of Canada:					
11	Grants in lieu of taxes	43	70	67	69	73
	Provincial government:					
12	Subsidies	109	119	276	269	276
13	Grants in lieu of taxes	—	—	—	5	5
14	Total other governments	152	189	343	343	354
15	Total net general revenue	2,201	2,395	2,622	2,671	2,837

**TABLE 50. Net General Expenditure — Municipal Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958 (Prel.)	1959 (Est.)	1960 (Est.)
thousands of dollars						
	Health:					
1	Hospital care	2	2	2	2	2
2	Other health	9	8	11	10	10
3	Total health	11	10	13	12	12
	Social welfare:					
4	Aid to aged persons	—	—	—	—	—
5	Aid to unemployed and unemployables	1	2	3	3	3
6	Other social welfare	15	15	17	22	26
7	Total social welfare	16	17	20	25	29
8	Sanitation and waste removal	20	28	115	41	40
9	Education	1,253	1,935	2,165	1,575	1,666
10	Highways, roads and bridges	355	323	389	529	569
11	Debt charges, net, excluding debt retirement	276	320	321	370	333
12	Contributions to own utilities and enterprises	—	—	39	1	18
	Other expenditure:					
13	General government	173	170	173	172	171
14	Protection to persons and property	204	251	277	266	279
15	Recreation and community services	392	77	70	66	60
16	Other	32	32	69	46	59
17	Total other expenditure	801	530	589	550	569
18	Special payments to province	—	—	—	—	—
19	Total net general expenditure	2,732	3,163	3,651	3,103	3,236
20	Debt retirement excluded from above	226	235	255	277	253
21	Provision for reserves included in item 16	13	19	41	21	31

**TABLE 51. Net General Revenue — Municipal Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
		thousands of dollars				
1	Taxes:					
2	Property	24,146	26,550	28,211	29,547	33,367
3	Sales:					
4	Amusement and admissions	—	—	—	—	—
5	General	—	—	—	—	—
6	Other commodities and services	—	—	—	—	—
7	Other taxes	1,022	1,214	1,264	1,352	1,163
8	Total taxes	25,168	27,764	29,475	30,899	34,530
9	Licences and permits (other)	317	331	370	384	388
10	Contributions from own utilities and enterprises	263	447	196	224	213
11	Other revenue	1,695	1,485	2,032	1,618	1,990
12	Sub-total	27,443	30,027	32,073	33,125	37,121
13	Other governments:					
14	Government of Canada:					
15	Grants in lieu of taxes	1,229	1,899	2,010	2,073	2,159
16	Provincial government:					
17	Subsidies	1,646	1,743	3,282	2,386	2,470
18	Grants in lieu of taxes	—	—	—	—	—
19	Total other governments	2,875	3,642	5,292	4,459	4,629
20	Total net general revenue	30,318	33,669	37,365	37,584	41,750

**TABLE 52. Net General Expenditure — Municipal Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 ¹ (Est.)	1960 ¹ (Est.)
		thousands of dollars				
1	Health:					
2	Hospital care	2,644	2,724	3,261	1,953	2,019
3	Other health	230	257	255	194	211
4	Total health	2,874	2,981	3,516	2,147	2,230
5	Social welfare:					
6	Aid to aged persons	530	661	—	—	—
7	Aid to unemployed and unemployables	878	818	—	—	—
8	Other social welfare	—	—	—	—	—
9	Total social welfare	1,408	1,479	1,587	1,591	1,540
10	Sanitation and waste removal	1,657	1,659	1,777	3,058	2,551
11	Education	12,471	16,029	20,221	19,686	23,402
12	Highways, roads and bridges	3,263	4,315	3,682	5,491	4,902
13	Debt charges, net, excluding debt retirement	2,833	3,025	3,294	3,172	3,619
14	Contributions to own utilities and enterprises	43	27	17	77	45
15	Other expenditure:					
16	General government	2,543	2,668	2,957	2,821	3,180
17	Protection to persons and property	4,185	4,749	5,075	5,263	5,510
18	Recreation and community services	807	844	989	913	1,007
19	Other	883	931	1,646	1,476	1,173
20	Total other expenditure	8,418	9,192	10,667	10,473	10,870
21	Special payments to province	246	—	—	—	—
22	Total net general expenditure	33,213	38,707	44,761	45,695	49,159
23	Debt retirement excluded from above	3,127	3,225	3,614	4,033	3,964
24	Provision for reserves included in item 16	563	569	803	653	671

¹ Does not include capital expenditure out of capital fund re hospitals.

**TABLE 53. Net General Revenue — Municipal Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
thousands of dollars						
	Taxes:					
1	Property	18,749	21,542	23,342	23,923	26,216
	Sales:					
2	Amusement and admissions	—	—	—	—	—
3	General	—	—	—	—	—
4	Other commodities and services	—	—	—	—	—
5	Other taxes	2,165	2,216	2,368	2,415	2,586
6	Total taxes	20,914	23,758	25,710	26,338	28,802
7	Licences and permits (other)	196	227	210	177	257
8	Contributions from own utilities and enterprises	302	300	246	157	242
9	Other revenue	836	990	915	1,038	1,081
10	Sub-total	22,248	25,275	27,081	27,710	30,382
	Other governments:					
	Government of Canada:					
11	Grants in lieu of taxes ¹	571	912	1,625	1,741	1,871
	Provincial government:					
12	Subsidies	2,995	3,514	4,482	4,575	5,007
13	Grants in lieu of taxes	—	—	—	—	—
14	Total other governments	3,566	4,426	6,107	6,316	6,878
15	Total net general revenue	25,814	29,701	33,188	34,026	37,260

¹ Includes operational grants: 1957-185; 1958-795; 1959-800; 1960-900.

**TABLE 54. Net General Expenditure — Municipal Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 ¹ (Est.)	1960 ¹ (Est.)
thousands of dollars						
	Health:					
1	Hospital care	2,166	2,833	3,245	1,445	1,058
2	Other health	194	211	221	228	145
3	Total health	2,360	3,044	3,466	1,673	1,203
	Social welfare:					
4	Aid to aged persons	184	166	182	182	203
5	Aid to unemployed and unemployables	444	466	445	519	514
6	Other social welfare	335	365	402	441	482
7	Total social welfare	963	997	1,029	1,142	1,199
8	Sanitation and waste removal	1,030	789	1,394	940	791
9	Education	14,817	14,820	15,349	18,898	19,983
10	Highways, roads and bridges	3,634	3,352	5,197	4,670	4,662
11	Debt charges, net, excluding debt retirement	1,413	2,656	3,053	3,166	3,621
12	Contributions to own utilities and enterprises	288	363	501	373	478
	Other expenditure:					
13	General government	2,302	2,523	2,796	2,795	3,123
14	Protection to persons and property	3,248	3,382	3,651	3,889	4,147
15	Recreation and community services	762	683	798	722	938
16	Other	1,874	1,347	1,421	1,025	1,237
17	Total other expenditure	8,186	7,935	8,666	8,431	9,445
18	Special payments to province	—	—	—	—	—
19	Total net general expenditure	32,691	33,956	38,655	39,293	41,382
20	Debt retirement excluded from above	1,272	2,574	2,788	3,064	3,400
21	Provision for reserves included in item 16	377	523	459	363	447

¹ Does not include capital expenditure out of capital fund re hospitals.

**TABLE 55. Net General Revenue — Municipal Governments
Quebec
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958 (Prel.)	1959 (Est.)	1960 (Est.)
thousands of dollars						
1	Taxes:					
1	Property	173,241	197,123	218,381	234,450	262,948
2	Sales:					
2	Amusement and admissions	2,000	2,400	2,500	2,600	2,700
3	General	50,804	52,021	57,019	58,341	62,329
4	Other commodities and services	—	—	—	—	—
5	Other taxes	4,362	1,695	2,000	2,000	2,000
6	Total taxes	230,407	253,239	279,900	297,391	329,977
7	Licences and permits (other)	5,071	5,224	5,188	5,342	5,408
8	Contributions from own utilities and enterprises	16,197	16,795	18,975	18,060	20,000
9	Other revenue	14,834	16,420	16,129	19,820	19,500
10	Sub-total	266,509	291,678	320,192	340,613	374,885
	Other governments:					
	Government of Canada:					
11	Grants in lieu of taxes	1,002	1,700	1,868	2,000	2,200
	Provincial government:					
12	Subsidies	—	—	250	250	250
13	Grants in lieu of taxes	—	—	—	—	—
14	Total other governments	1,002	1,700	2,118	2,250	2,450
15	Total net general revenue	267,511	293,378	322,310	342,863	377,335

**TABLE 56. Net General Expenditure — Municipal Governments
Quebec
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958 (Prel.)	1959 (Est.)	1960 (Est.)
thousands of dollars						
1	Health:					
1	Hospital care .....	..	9,963	10,671	9,832	11,031
2	Other health	15,967	5,621	6,003	5,996	7,353
3	Total health	15,967	15,584	16,674	15,828	18,384
4	Social welfare:					
4	Aid to aged persons .....	..	..	..	..	..
5	Aid to unemployed and unemployables .....	..	..	..	..	..
6	Other social welfare .....	..	..	..	..	..
7	Total social welfare	4,660	3,557	4,310	4,615	4,926
8	Sanitation and waste removal	7,557	8,249	8,839	9,819	10,120
9	Education	62,817	68,004	75,830	83,413	91,754
10	Highways, roads and bridges	35,200	40,796	43,629	47,967	53,192
11	Debt charges, net, excluding debt retirement	17,336	22,144	25,401	27,795	29,206
12	Contributions to own utilities and enterprises	2,009	2,890	2,951	2,564	3,373
13	Other expenditure:					
13	General government	23,621	28,406	32,062	36,023	39,176
14	Protection to persons and property	35,066	38,592	43,521	48,308	53,622
15	Recreation and community services	9,410	8,814	9,653	8,821	9,802
16	Other	15,044	10,957	9,613	9,724	11,392
17	Total other expenditure	83,141	86,769	94,849	102,876	113,992
18	Special payments to province	—	—	—	—	—
19	Total net general expenditure¹	228,687	247,993	272,483	294,877	324,947
20	Debt retirement excluded from above	38,965	46,083	49,760	56,859	60,383
21	Provision for reserves included in item 16	2,568	2,846	2,681	2,526	..

¹ Does not include capital expenditure out of capital fund.

**TABLE 57. Net General Revenue — Municipal Governments
Ontario
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
thousands of dollars						
1	Taxes:					
	Property.....	387,636	438,316	472,981	507,151	565,897
2	Sales:					
3	Amusement and admissions	—	—	—	—	—
4	General	—	—	—	—	—
5	Other commodities and services	—	—	—	—	—
6	Other taxes	184	181	171	167	167
7	Total taxes	387,820	438,497	473,152	507,318	566,064
8	Licences and permits (other)	5,622	6,040	6,777	6,330	6,706
9	Contributions from own utilities and enterprises	2,125	1,548	1,067	1,619	1,147
10	Other revenue	33,998	36,053	41,867	36,113	39,543
11	Sub-total	429,565	482,138	522,863	551,380	613,460
	Other governments:					
	Government of Canada:					
12	Grants in lieu of taxes	4,700	9,443	10,096	10,357	11,518
	Provincial government:					
13	Subsidies	17,741	26,242	27,479	31,456	29,811
14	Grants in lieu of taxes	628	788	922	1,250	1,500
15	Total other governments	23,069	36,473	38,497	43,063	42,829
	Total net general revenue	452,634	518,611	561,360	594,443	656,289

**TABLE 58. Net General Expenditure — Municipal Governments
Ontario
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 ¹ (Est.)	1960 ¹ (Est.)
thousands of dollars						
1	Health:					
2	Hospital care	20,475	22,179	19,931	11,676	10,410
3	Other health	6,605	7,870	7,748	4,323	3,738
4	Total health	27,080	30,049	27,679	15,999	14,148
5	Social welfare:					
6	Aid to aged persons	2,991	—	4,518	7,905	11,188
7	Aid to unemployed and unemployables	3,864	4,160	4,518	7,905	11,188
8	Other social welfare	13,512	14,800	17,197	22,645	20,582
9	Total social welfare	20,367	18,960	21,715	30,550	31,770
10	Sanitation and waste removal	73,356	64,040	68,851	98,155	96,359
11	Education	198,699	229,190	225,630	264,888	292,504
12	Highways, roads and bridges	100,190	152,635	158,959	172,633	199,243
13	Debt charges, net, excluding debt retirement	26,791	36,307	38,651	43,402	44,868
14	Contributions to own utilities and enterprises	4,205	2,112	2,562	2,226	3,120
15	Other expenditure:					
16	General government	46,239	46,068	50,772	55,844	64,774
17	Protection to persons and property	72,190	77,510	85,678	92,118	104,195
18	Recreation and community services	19,984	21,612	25,735	31,162	34,806
19	Other	12,568	20,291	21,031	20,957	23,708
20	Total other expenditure	150,981	165,481	183,216	200,081	227,483
21	Special payments to province	—	—	—	—	—
22	Total net general expenditure	601,669	698,774	727,263	827,934	909,495
23	Debt retirement excluded from above	43,917	45,191	56,290	53,948	66,301
24	Provision for reserves included in item 16	3,320	6,283	6,078	6,925	7,173

¹ Does not include capital expenditure out of capital fund re hospitals.

**TABLE 59. Net General Revenue—Municipal Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
thousands of dollars						
1	Taxes:					
2	Property	52,346	55,397	57,674	59,278	63,240
3	Sales:					
4	Amusement and admissions	—	—	—	—	—
5	General	—	—	—	—	—
6	Other commodities and services	372	380	385	415	412
7	Other taxes	9	—	67	—	86
8	Total taxes	52,727	55,777	58,126	59,693	63,738
9	Licences and permits (other)	1,064	1,155	1,265	1,216	1,400
10	Contributions from own utilities and enterprises	1,238	1,218	1,278	1,322	1,312
11	Other revenue	3,263	3,416	3,437	4,421	4,628
12	Sub-total	58,292	61,566	64,106	66,652	71,078
13	Other governments:					
14	Government of Canada:					
15	Grants in lieu of taxes	705	944	1,212	1,233	1,256
16	Provincial government:					
17	Subsidies	—	1,783	2,287	2,050	2,050
18	Grants in lieu of taxes	111	144	205	144	144
19	Total other governments	816	2,871	3,704	3,427	3,450
20	Total net general revenue	59,108	64,437	67,810	70,079	74,528

**TABLE 60. Net General Expenditure—Municipal Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 ¹ (Est.)	1960 ¹ (Est.)
thousands of dollars						
1	Health:					
2	Hospital care	2,208	2,333	1,802	522	549
3	Other health	616	671	708	570	660
4	Total health	2,824	3,004	2,510	1,092	1,209
5	Social welfare:					
6	Aid to aged persons	70	137	48	..	..
7	Aid to unemployed and unemployables	743	71	305	..	..
8	Other social welfare	1,033	1,082	1,126	..	..
9	Total social welfare	1,846	1,290	1,479	1,918	1,849
10	Sanitation and waste removal	3,165	4,384	3,431	6,618	8,252
11	Education	23,818	25,262	27,256	36,936	50,277
12	Highways, roads and bridges	15,340	16,666	18,635	27,543	30,439
13	Debt charges, net, excluding debt retirement	2,080	2,183	2,306	2,330	4,025
14	Contributions to own utilities and enterprises	683	838	1,033	874	1,121
15	Other expenditure:					
16	General government	4,431	4,542	5,042	6,185	6,179
17	Protection to persons and property	7,879	8,369	9,797	10,119	10,564
18	Recreation and community services	1,749	1,728	2,040	2,277	3,192
19	Other	1,945	2,885	2,669	3,365	3,285
20	Total other expenditure	16,004	17,524	19,548	21,946	23,220
21	Special payments to province	—	—	—	—	—
22	Total net general expenditure	65,760	71,151	76,198	99,257	120,392
23	Debt retirement excluded from above	4,019	4,691	5,032	4,983	4,547
24	Provision for reserves included in item 16	1,252	2,021	1,788	1,598	1,661

¹ Does not include capital expenditure out of capital fund re hospitals.

**TABLE 61. Net General Revenue—Municipal Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
thousands of dollars						
1	Taxes:					
	Property	59,068	65,059	69,394	71,063	77,066
2	Sales:					
	Amusement and admissions	349	315	280	300	300
3	General	—	—	—	—	—
4	Other commodities and services	347	403	450	450	450
5	Other taxes	1,201	1,280	1,484	1,213	2,164
6	Total taxes	60,965	67,057	71,608	73,026	79,980
7	Licences and permits (other)	1,452	1,640	1,831	1,727	1,866
8	Contributions from own utilities and enterprises	3,199	3,359	3,317	4,391	3,520
9	Other revenue	5,449	5,090	5,601	5,386	4,892
10	Sub-total	71,065	77,146	82,357	84,530	90,258
	Other governments:					
	Government of Canada:					
11	Grants in lieu of taxes	295	460	759	765	800
	Provincial government:					
12	Subsidies	—	—	—	—	—
13	Grants in lieu of taxes	34	101	141	100	150
14	Total other governments	329	561	900	865	950
15	Total net general revenue	71,394	77,707	83,257	85,395	91,208

**TABLE 62. Net General Expenditure—Municipal Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 ¹ (Est.)	1960 ¹ (Est.)
thousands of dollars						
	Health:					
1	Hospital care	1,766	2,104	3,506	1,456	1,787
2	Other health	3,722	3,650	3,619	2,988	3,540
3	Total health	5,488	5,754	7,125	4,444	5,327
	Social welfare:					
4	Aid to aged persons	22	146	86	197	75
5	Aid to unemployed and unemployables	342	399	531	671	—
6	Other social welfare	178	433	285	496	225
7	Total social welfare	542	978	902	1,364	300
8	Sanitation and waste removal	6,390	6,240	6,738	8,662	7,555
9	Education	33,688	35,778	37,353	48,572	51,660
10	Highways, roads and bridges	17,956	18,543	20,102	37,052	39,470
11	Debt charges, net, excluding debt retirement	2,361	2,977	3,453	3,832	4,006
12	Contributions to own utilities and enterprises	238	320	356	309	318
	Other expenditure:					
13	General government	5,632	6,044	6,670	7,484	7,365
14	Protection to persons and property	5,037	5,952	6,707	7,665	7,728
15	Recreation and community services	2,460	2,970	3,590	3,134	3,066
16	Other	2,505	3,130	2,796	3,532	3,190
17	Total other expenditure	15,634	18,096	19,763	21,815	21,349
18	Special payments to province	—	—	—	—	—
19	Total net general expenditure	82,297	88,686	95,792	126,050	129,985
20	Debt retirement excluded from above	2,306	2,752	3,164	3,562	3,665
21	Provision for reserves included in item 16	1,321	1,543	1,435	1,720	1,391

¹ Does not include capital expenditure out of capital fund re hospitals.

**TABLE 63. Net General Revenue — Municipal Governments
Alberta
For the Fiscal Years Ended Nearest December 31**

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
thousands of dollars						
	Taxes:					
1	Property	72,892	84,721	92,933	99,835	112,302
	Sales:					
2	Amusement and admissions	—	—	—	—	—
3	General	—	—	—	—	—
4	Other commodities and services	—	—	—	—	—
5	Other taxes	84	87	—	51	..
6	Total taxes	72,976	84,808	92,933	99,886	112,302
7	Licences and permits (other)	1,417	1,911	2,018	1,983	2,165
8	Contributions from own utilities and enterprises	4,549	5,326	6,705	6,291	6,842
9	Other revenue	7,671	8,458	9,057	9,097	9,824
10	Sub-total	86,613	100,503	110,713	117,257	131,133
	Other governments:					
	Government of Canada:					
11	Grants in lieu of taxes	455	648	1,022	1,350	1,149
	Provincial government:					
12	Subsidies	9,693	10,990	15,212	14,580	14,420
13	Grants in lieu of taxes	66	78	—	—	—
14	Total other governments	10,214	11,716	16,234	15,930	15,569
15	Total net general revenue	96,827	112,219	126,947	133,187	146,702

**TABLE 64. Net General Expenditure — Municipal Governments
Alberta
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 ¹ (Est.)	1960 ¹ (Est.)
thousands of dollars						
	Health:					
1	Hospital care	245	5,245	1,885	298	440
2	Other health	9,714	9,943	8,873	7,674	7,240
3	Total health	9,959	15,188	10,758	7,972	7,680
	Social welfare:					
4	Aid to aged persons .....	..	..	..	..	..
5	Aid to unemployed and unemployables .....	..	..	..	..	..
6	Other social welfare .....	..	..	..	..	..
7	Total social welfare	1,746	1,953	1,672	1,627	1,214
8	Sanitation and waste removal	15,851	18,904	14,566	18,390	16,210
9	Education	46,120	46,831	52,301	69,057	79,597
10	Highways, roads and bridges	28,586	30,716	30,339	53,894	53,149
11	Debt charges, net, excluding debt retirement	5,623	6,603	8,853	8,845	11,795
12	Contributions to own utilities and enterprises	1,881	1,881	2,301	1,679	2,316
	Other expenditure:					
13	General government	6,331	7,411	8,013	8,546	9,068
14	Protection to persons and property	10,424	12,310	14,264	16,594	21,302
15	Recreation and community services	3,718	4,582	4,776	5,792	6,719
16	Other	8,132	8,149	10,290	6,554	5,720
17	Total other expenditure	28,605	32,452	37,343	37,486	42,809
18	Special payments to province	—	—	—	—	—
19	Total net general expenditure	138,371	154,528	158,133	198,950	214,770
20	Debt retirement excluded from above	11,074	13,177	15,202	17,022	19,244
21	Provision for reserves included in item 16	654	985	1,302	771	1,048

¹ Does not include capital expenditure out of capital fund re hospitals.

**TABLE 65. Net General Revenue — Municipal Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1956	1957	1958	1959 (Est.)	1960 (Est.)
thousands of dollars						
	Taxes:					
1	Property	73,042	86,885	102,545	110,905	126,168
	Sales:					
2	Amusement and admissions	—	—	—	—	—
3	General	—	—	—	—	—
4	Other commodities and services	—	—	—	—	—
5	Other taxes	611	613	690	836	717
6	Total taxes	73,653	87,498	103,235	111,741	126,885
7	Licences and permits (other)	4,990	5,051	5,627	5,851	6,081
8	Contributions from own utilities and enterprises	2,281	1,842	2,018	2,471	2,345
9	Other revenue	9,305	10,862	12,025	10,497	12,999
10	Sub-total	90,229	105,253	122,905	130,560	148,310
	Other governments:					
	Government of Canada:					
11	Grants in lieu of taxes	693	1,577	2,057	2,044	2,051
	Provincial government:					
12	Subsidies	9,428	11,027	11,066	11,100	11,150
13	Grants in lieu of taxes	—	—	—	—	—
14	Total other governments	10,121	12,604	13,123	13,144	13,201
15	Total net general revenue	100,350	117,857	136,028	143,704	161,511

**TABLE 66. Net General Expenditure — Municipal Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1956	1957	1958	1959 ¹ (Est.)	1960 ¹ (Est.)
thousands of dollars						
	Health:					
1	Hospital care	2,273	3,766	2,468	1,400	895
2	Other health	1,371	1,563	1,673	988	1,321
3	Total health	3,644	5,329	4,141	2,388	2,216
	Social welfare:					
4	Aid to aged persons	—	—	—	—	—
5	Aid to unemployed and unemployables	1,216	1,324	1,432	2,300	2,066
6	Other social welfare	1,134	1,074	1,161	1,117	1,286
7	Total social welfare	2,350	2,398	2,593	3,417	3,352
8	Sanitation and waste removal	7,386	11,715	10,258	12,677	14,986
9	Education ²	46,103	55,934	67,831	68,582	76,518
10	Highways, roads and bridges	18,931	24,956	23,579	35,934	39,403
11	Debt charges, net, excluding debt retirement	7,780	8,321	9,040	9,471	10,556
12	Contributions to own utilities and enterprises	1,025	1,190	1,474	1,614	1,515
	Other expenditure:					
13	General government	8,925	9,695	10,910	11,706	12,217
14	Protection to persons and property	17,792	20,564	22,534	27,309	30,466
15	Recreation and community services	7,262	10,798	11,507	9,512	12,638
16	Other	2,843	2,300	3,587	7,002	4,302
17	Total other expenditure	36,822	43,357	48,538	55,529	59,623
18	Special payments to province	—	—	—	—	—
19	Total net general expenditure	124,041	153,200	167,454	189,612	208,169
20	Debt retirement excluded from above	7,543	8,272	9,703	9,400	12,086
21	Provision for reserves included in item 16	1,861	1,092	2,000	1,664	1,842

¹ Does not include capital expenditure out of capital fund re hospitals.

² Includes debt charges on debt issued by local school boards.

PART II

SECTION I

ALL GOVERNMENTS

TABLE 1. Direct and Indirect Debt - All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1956

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
	Funded debt:						
1	Bonded debt.....	12, 743, 415	2, 870, 556	2, 644, 418	18, 258, 389	151, 396	18, 106, 993
2	Deduct sinking funds	210, 805	550, 223	98, 403	859, 431	—	859, 431
3	Item 1 less item 2.....	12, 532, 610	2, 320, 333	2, 546, 015	17, 398, 958	151, 396	17, 247, 562
4	Treasury bills ¹	—	69, 010	1, 178	70, 188	69, 588	600
5	Item 3 plus item 4.....	12, 532, 610	2, 389, 343	2, 547, 193	17, 469, 146	220, 984	17, 248, 162
6	Short term treasury bills ²	1, 625, 000	29, 098	—	1, 654, 098	—	1, 654, 098
7	Savings deposits and certificates	35, 918	2, 842	—	38, 760	—	38, 760
8	Temporary loans and overdrafts	—	20, 659	167, 360	188, 019	—	188, 019
	Accounts and other payables:						
9	Trust funds and other deposits	2, 427, 159	89, 289	7, 880	2, 524, 328	2, 049	2, 522, 279
10	Other ³	898, 143	150, 652	245, 937	1, 294, 732	31, 426	1, 263, 306
11	Other liabilities	254, 006	32, 144	73, 179	359, 329	5, 050	354, 279
12	Total direct debt (less sinking funds)⁴	17, 772, 836	2, 714, 027	3, 041, 549	23, 528, 412	259, 509	23, 268, 903
	Indirect debt						
13	Guaranteed bonds or debentures....	792, 543	1, 840, 108	14, 315	2, 646, 966	95, 899	2, 551, 067
14	Deduct sinking funds	—	24, 664	391	25, 055	1, 827	23, 228
15	Item 13 less item 14.....	792, 543	1, 815, 444	13, 924	2, 621, 911	94, 072	2, 527, 839
16	Guaranteed bank loans.....	101, 250	103, 119	228	204, 597	1, 649	202, 948
17	Municipal Improvement Assistance Act loans	—	2, 609	—	2, 609	2, 609	—
18	Other guarantees	1, 152, 177	31, 697	—	1, 183, 874	250	1, 183, 624
19	Total indirect debt (less sinking funds)	2, 045, 970	1, 932, 869	14, 152	4, 012, 991	98, 580	3, 914, 411
20	Total direct and indirect debt (less sinking funds)	19, 818, 806	4, 666, 896	3, 055, 701	27, 541, 403	358, 089	27, 183, 314

See footnotes at end of table.

TABLE 1. Direct and Indirect Debt — All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1957

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
	Funded debt:						
1	Bonded debt	12, 720, 107	2, 963, 043	2, 992, 931	18, 676, 081	148, 179	18, 527, 902
2	Deduct sinking funds	211, 741	619, 029	106, 109	936, 879	—	936, 879
3	Item 1 less item 2.....	12, 508, 366	2, 344, 014	2, 886, 822	17, 739, 202	148, 179	17, 591, 023
4	Treasury bills ¹	—	65, 908	1, 108	67, 016	66, 633	383
5	Item 3 plus item 4.....	12, 508, 366	2, 409, 922	2, 887, 930	17, 806, 218	214, 812	17, 591, 406
6	Short term treasury bills ²	1, 525, 000	39, 700	—	1, 564, 700	—	1, 564, 700
7	Savings deposits and certificates	34, 896	2, 256	—	37, 152	—	37, 152
8	Temporary loans and overdrafts	—	24, 470	207, 109	231, 579	—	231, 579
	Accounts and other payables:						
9	Trust funds and other deposits	2, 712, 813	101, 288	7, 768	2, 821, 869	2, 706	2, 819, 163
10	Other ³	749, 445	169, 961	186, 826	1, 106, 232	38, 556	1, 067, 676
11	Other liabilities	264, 616	35, 089	82, 864	382, 569	5, 412	377, 157
12	Total direct debt (less sinking funds) ⁴	17, 795, 136	2, 782, 686	3, 372, 497	23, 950, 319	261, 486	23, 688, 833
	Indirect debt						
13	Guaranteed bonds or debentures....	1, 028, 407	2, 343, 756	14, 704	3, 386, 867	115, 927	3, 270, 940
14	Deduct sinking funds	—	38, 538	231	38, 769	2, 350	36, 419
15	Item 13 less item 14	1, 028, 407	2, 305, 218	14, 473	3, 348, 098	113, 577	3, 234, 521
16	Guaranteed bank loans.....	165, 732	70, 044	177	235, 953	891	235, 062
17	Municipal Improvement Assistance Act loans	—	2, 352	—	2, 352	2, 352	—
18	Other guarantees.....	1, 466, 449	49, 190	—	1, 515, 639	—	1, 515, 639
19	Total indirect debt (less sinking funds)	2, 660, 588	2, 426, 804	14, 650	5, 102, 042	116, 820	4, 985, 222
20	Total direct and indirect debt (less sinking funds)	20, 455, 724	5, 209, 490	3, 387, 147	29, 052, 361	378, 306	28, 674, 055

See footnotes at end of table.

TABLE 1. Direct and Indirect Debt — All Governments
After Elimination of Inter-government Debt As at Fiscal Year End
Nearest to December 31, 1958

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
	Funded debt:						
1	Bonded debt	13,979,113	3,349,537	3,398,240	20,726,890	140,275	20,586,615
2	Deduct sinking funds	83,214	668,005	118,677	869,896	—	869,896
3	Item 1 less item 2	13,895,899	2,681,532	3,279,563	19,856,994	140,275	19,716,719
4	Treasury bills ¹	—	104,680	1,072	105,752	63,645	42,107
5	Item 3 plus item 4	13,895,899	2,786,212	3,280,635	19,962,746	203,920	19,758,826
6	Short term treasury bills ²	1,595,000	26,981	—	1,621,981	—	1,621,981
7	Savings deposits and certificates	34,156	"	—	34,156	—	34,156
8	Temporary loans and overdrafts ..	—	26,328	184,939	211,267	—	211,267
	Accounts and other payables:						
9	Trust funds and other deposits	3,301,861	119,967	7,677	3,429,505	3,050	3,426,455
10	Other	830,398	177,557	210,934	1,218,889	40,825	1,178,064
11	Other liabilities	305,482	40,871	124,683	471,036	6,067	464,969
12	Total direct debt (less sink- ing funds)	19,962,796	3,177,916	3,808,868	26,949,580	253,862	26,695,718
	Indirect debt						
13	Guaranteed bonds or debentures ..	987,907	2,577,266	14,551	3,579,724	152,365	3,427,359
14	Deduct sinking funds	—	50,523	290	50,813	2,468	48,345
15	Item 13 less item 14	987,907	2,526,743	14,261	3,528,911	149,897	3,379,014
16	Guaranteed bank loans	139,646	20,897	4	160,547	3,527	157,020
17	Municipal Improvement Assistance Act loans	—	2,098	—	2,098	2,098	—
18	Other guarantees	2,113,967	131,482	—	2,245,449	—	2,245,449
19	Total indirect debt (less sinking funds)	3,241,520	2,681,220	14,265	5,937,005	155,522	5,781,483
20	Total direct and indirect debt (less sinking funds)	23,204,316	5,859,136	3,823,133	32,886,585	409,384	32,477,201

See footnotes at end of table.

**TABLE 1. Direct and Indirect Debt — All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1959**

No.		Federal (Interim)	Provincial (Interim)	Municipal (Interim)	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
	Funded debt:						
1	Bonded debt	13,761,816	3,415,012	3,801,904	20,978,732	..	..
2	Deduct sinking funds .....	..	..	..	..	..	..
3	Item 1 less item 2 .....	..	..	..	..	..	..
4	Treasury bills ¹	—	101,439	..	..	..	..
5	Item 3 plus item 4 .....	..	..	..	..	..	..
6	Short term treasury bills ²	2,125,000	..	..	..	..	..
7	Savings deposits and certificates	..	..	..	..	..	..
8	Temporary loans and overdrafts ..	..	..	..	..	..	..
	Accounts and other payables:						
9	Trust funds and other deposits	..	..	..	..	..	..
10	Other .....	..	..	..	..	..	..
11	Other liabilities .....	..	..	..	..	..	..
12	Total direct debt (less sink- ing funds) .....	..	..	..	..	..	..
	Indirect debt						
13	Guaranteed bonds or debentures ..	1,431,707	3,001,603	..	..	..	..
14	Deduct sinking funds .....	—	..	..	..	..	..
15	Item 13 less item 14	1,431,707	..	..	..	..	..
16	Guaranteed bank loans	152,154	..	..	..	..	..
17	Municipal Improvement Assistance Act loans .....	—	..	—	..	..	..
18	Other guarantees	2,721,609	..	..	..	..	..
19	Total indirect debt (less sinking funds)	4,305,470	..	..	..	..	..
20	Total direct and indirect debt (less sinking funds)	..	..	..	..	..	..

¹ Having a term of two or more years.

² Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

³ Includes bonds (or debentures) due and bond (or debenture) interest due.

⁴ Does not include surplus, reserves, unexpended balances and deferred revenue.

⁵ Included in item 11.

PART II

SECTION II

PROVINCIAL GOVERNMENTS

**TABLE 2. Direct and Indirect Debt — Provincial Governments
Newfoundland
As at Fiscal Year Ends Nearest to December 31**

No.		1956	1957	1958	1959 (Interim)
		thousands of dollars			
	Direct debt				
1	Funded debt	43,000	54,500	56,500	60,500
2	Less sinking funds	4,586	5,501	6,660	8,650
3	Net funded debt	38,414	48,999	49,840	51,850
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	500	1,984	1,127	..
6	Other liabilities	1,502	3,334	6,836	..
7	Total direct debt (less sinking funds)	40,416	54,317	57,803	..
	Indirect debt				
8	Guaranteed bonds or debentures	8,992	12,433	12,476	13,149
9	Less sinking funds	—	—	—	—
10	Net total items 8 and 9	8,992	12,433	12,476	13,149
11	Guaranteed bank loans	8,568	4,819	4,803	..
12	Municipal Improvement Assistance Act loans	—	—	—	..
13	Other guarantees ¹	27,594	27,608	28,308	..
14	Total indirect debt (less sinking funds)	45,154	44,860	45,587	..
15	Total direct and indirect debt (less sinking funds)	85,570	99,177	103,390	..

¹ Newfoundland Savings Bank deposits.

**TABLE 3. Direct and Indirect Debt — Provincial Governments
Prince Edward Island
As at Fiscal Year Ends Nearest to December 31**

No.		1956	1957	1958	1959 (Interim)
		thousands of dollars			
	Direct debt				
1	Funded debt	19,600	21,600	22,096	27,196
2	Less sinking funds	4,062	4,822	5,282	5,124
3	Net funded debt	15,538	16,778	16,814	22,072
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	3,280	4,233	6,410	..
6	Other liabilities	3,066	3,535	3,250	..
7	Total direct debt (less sinking funds)	21,884	24,546	26,474	..
	Indirect debt				
8	Guaranteed bonds or debentures	668	930	986	1,679
9	Less sinking funds	—	—	—	2
10	Net total items 8 and 9	668	930	986	1,677
11	Guaranteed bank loans	299	403	470	..
12	Municipal Improvement Assistance Act loans	3	2	2	..
13	Other guarantees	—	—	—	..
14	Total indirect debt (less sinking funds)	970	1,335	1,458	..
15	Total direct and indirect debt (less sinking funds)	22,854	25,881	27,932	..

TABLE 4. Direct and Indirect Debt – Provincial Governments
Nova Scotia
As at Fiscal Year Ends Nearest to December 31

No.		1956	1957	1958	1959 (Interim)
		thousands of dollars			
	Direct debt				
1	Funded debt	228,035	246,660	267,699	270,739
2	Less sinking funds	32,162	39,033	44,215	..
3	Net funded debt	195,873	207,627	223,484	..
4	Short term treasury bills	1,448	—	—	..
5	Temporary loans and overdrafts	4,882	6,994	2,880	..
6	Other liabilities	8,643	10,015	16,381	..
7	Total direct debt (less sinking funds)	210,846	224,636	242,745	..
	Indirect debt				
8	Guaranteed bonds or debentures	4,894	3,983	3,920	3,855
9	Less sinking funds	168	178	278	373
10	Net total items 8 and 9	4,726	3,805	3,642	3,482
11	Guaranteed bank loans	3,833	4,077	3,882	..
12	Municipal Improvement Assistance Act loans	329	306	282	..
13	Other guarantees	—	—	—	..
14	Total indirect debt (less sinking funds)	8,888	8,188	7,806	..
15	Total direct and indirect debt (less sinking funds)	219,734	232,824	250,551	..

TABLE 5. Direct and Indirect Debt – Provincial Governments
New Brunswick
As at Fiscal Year Ends Nearest to December 31

No.		1956	1957	1958	1959 (Interim)
		thousands of dollars			
	Direct debt				
1	Funded debt	237,415	231,221	255,893	274,735
2	Less sinking funds	51,605	55,464	59,123	62,761
3	Net funded debt	185,810	175,757	196,770	211,974
4	Short term treasury bills	5,000	10,000	3,688	..
5	Temporary loans and overdrafts	217	2,183	4,299	..
6	Other liabilities	7,365	9,146	11,444	..
7	Total direct debt (less sinking funds)	198,392	197,086	216,201	..
	Indirect debt				
8	Guaranteed bonds or debentures	9,172	10,682	10,778	13,370
9	Less sinking funds	319	324	346	352
10	Net total items 8 and 9	8,853	10,358	10,432	13,018
11	Guaranteed bank loans	10,020	21,900	2,373	..
12	Municipal Improvement Assistance Act loans	171	153	136	..
13	Other guarantees	—	—	—	..
14	Total indirect debt (less sinking funds)	19,044	32,411	12,941	..
15	Total direct and indirect debt (less sinking funds)	217,436	229,497	229,142	..

**TABLE 6. Direct and Indirect Debt — Provincial Governments
Quebec
As at Fiscal Year Ends Nearest to December 31**

No.		1956	1957	1958	1959 (Interim)
		thousands of dollars			
	Direct debt				
1	Funded debt	481,734	480,734	469,384	447,153
2	Less sinking funds	126,632	146,786	165,226	141,194
3	Net funded debt	355,102	333,948	304,158	305,959
4	Short term treasury bills	4,000	—	—	..
5	Temporary loans and overdrafts	—	—	—	..
6	Other liabilities	42,233	42,178	42,107	..
7	Total direct debt (less sinking funds)	401,335	376,126	346,265	..
	Indirect debt				
8	Guaranteed bonds or debentures	480,102	558,759	652,638	759,092
9	Less sinking funds	3,020	7,046	11,069	14,460
10	Net total items 8 and 9	477,082	551,713	641,569	744,632
11	Guaranteed bank loans	691	643	697	..
12	Municipal Improvement Assistance Act loans	1,060	1,007	953	..
13	Other guarantees	—	—	—	..
14	Total indirect debt (less sinking funds)	478,833	553,363	643,219	..
15	Total direct and indirect debt (less sinking funds)	880,168	929,489	989,484	..

**TABLE 7. Direct and Indirect Debt — Provincial Governments
Ontario
As at Fiscal Year Ends Nearest to December 31**

No.		1956	1957	1958	1959 (Interim)
		thousands of dollars			
	Direct debt				
1	Funded debt	1,196,533	1,279,257	1,577,651	1,644,234
2	Less sinking funds	185,941	197,003	208,602	170,550
3	Net funded debt	1,010,592	1,082,254	1,369,049	1,473,684
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	7,057	—	—	..
6	Other liabilities	152,706	168,449	184,744	..
7	Total direct debt (less sinking funds)	1,170,355	1,250,703	1,553,793	..
	Indirect debt				
8	Guaranteed bonds or debentures	1,123,906	1,348,156	1,404,582	1,492,832
9	Less sinking funds	13,248	18,020	17,387	..
10	Net total items 8 and 9	1,110,658	1,330,136	1,387,195	..
11	Guaranteed bank loans	2,465	4,618	2,309	..
12	Municipal Improvement Assistance Act loans	—	—	—	..
13	Other guarantees	—	—	—	..
14	Total indirect debt (less sinking funds)	1,113,123	1,334,754	1,389,504	..
15	Total direct and indirect debt (less sinking funds)	2,283,478	2,585,457	2,943,297	..

**TABLE 8. Direct and Indirect Debt— Provincial Governments
Manitoba**
As at Fiscal Year Ends Nearest to December 31

No.		1956	1957	1958	1959 (Interim)
		thousands of dollars			
	Direct debt				
1	Funded debt ¹	193,344	191,298	233,734	281,980
2	Less sinking funds	46,179	46,951	38,801	39,802
3	Net funded debt	147,165	144,347	194,933	242,178
4	Short term treasury bills	17,150	26,700	23,293	..
5	Temporary loans and overdrafts	4,723	9,076	11,612	..
6	Other liabilities	8,050	10,105	10,937	..
7	Total direct debt (less sinking funds)	177,088	190,228	240,775	..
	Indirect debt				
8	Guaranteed bonds or debentures	32,808	40,250	53,091	94,955
9	Less sinking funds	13	50	1,687	2,208
10	Net total items 8 and 9	32,795	40,200	51,404	92,747
11	Guaranteed bank loans	—	—	—	..
12	Municipal Improvement Assistance Act loans	31	21	11	..
13	Other guarantees	4,000	20,000	20,000	..
14	Total indirect debt (less sinking funds)	36,826	60,221	71,415	..
15	Total direct and indirect debt (less sinking funds)	213,914	250,449	312,190	..

¹ Includes long term treasury bills.

**TABLE 9. Direct and Indirect Debt— Provincial Governments
Saskatchewan**
As at Fiscal Year Ends Nearest to December 31

No.		1956	1957	1958	1959 (Interim)
		thousands of dollars			
	Direct debt				
1	Funded debt ¹	256,764	309,751	362,263	386,223
2	Less sinking funds	26,727	35,296	31,356	31,913
3	Net funded debt	230,037	274,455	330,907	354,310
4	Short term treasury bills	1,500	3,000	—	..
5	Temporary loans and overdrafts	—	—	—	..
6	Other liabilities	5,403	5,744	7,484	..
7	Total direct debt (less sinking funds)	236,940	283,199	338,391	..
	Indirect debt				
8	Guaranteed bonds or debentures	5,500	4,950	14,400	10,000
9	Less sinking funds	—	—	—	—
10	Net total items 8 and 9	5,500	4,950	14,400	10,000
11	Guaranteed bank loans	291	275	233	..
12	Municipal Improvement Assistance Act loans	220	194	167	..
13	Other guarantees	103	1,582	1,578	..
14	Total indirect debt (less sinking funds)	6,114	7,001	16,378	..
15	Total direct and indirect debt (less sinking funds)	243,054	290,200	354,769	..

¹ Includes long term treasury bills

**TABLE 10. Direct and Indirect Debt — Provincial Governments
Alberta
As at Fiscal Year Ends Nearest to December 31**

No.		1956	1957	1958	1959 ¹ (Interim)
		thousands of dollars			
	Direct debt				
1	Funded debt ²	82,234	30,174	29,140	27,303
2	Less sinking funds	—	—	—	—
3	Net funded debt	82,234	30,174	29,140	27,303
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	—	—	—	..
6	Other liabilities	8,507	14,359	11,783	..
7	Total direct debt (less sinking funds)	90,741	44,533	40,923	..
	Indirect debt				
8	Guaranteed bonds or debentures	2,501	—	28,000	108,000
9	Less sinking funds	—	—	—	560
10	Net total items 8 and 9	2,501	—	28,000	107,440
11	Guaranteed bank loans	2,677	2,022	1,947	..
12	Municipal Improvement Assistance Act loans	214	182	149	..
13	Other guarantees	—	—	—	..
14	Total indirect debt (less sinking funds)	5,392	2,204	30,096	..
15	Total direct and indirect debt (less sinking funds)	96,133	46,737	71,019	..

¹ As at December 31, 1959

² Includes long term treasury bills

**TABLE 11. Direct and Indirect Debt — Provincial Governments
British Columbia
As at Fiscal Year Ends Nearest to December 31**

No.		1956	1957	1958	1959 (Interim)
		thousands of dollars			
	Direct debt				
1	Funded debt ¹	200,907	183,756	179,857	96,388
2	Less sinking funds	72,329	88,173	108,740	96,388
3	Net funded debt	128,578	95,583	71,117	—
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	—	—	—	..
6	Other liabilities	35,468	39,595	40,263	..
7	Total direct debt (less sinking funds)	164,046	135,178	111,380	..
	Indirect debt				
8	Guaranteed bonds or debentures	171,565	363,613	396,395	504,671
9	Less sinking funds	7,896	12,920	19,756	28,051
10	Net total items 8 and 9	163,669	350,693	376,639	476,620
11	Guaranteed bank loans	74,275	31,287	4,183	..
12	Municipal Improvement Assistance Act loans	581	487	398	..
13	Other guarantees	—	—	81,596	..
14	Total indirect debt (less sinking funds)	238,525	382,467	462,816	..
15	Total direct and indirect debt (less sinking funds)	402,571	517,645	574,196	..

¹ Includes long term treasury bills.

PART II

SECTION III

MUNICIPAL GOVERNMENTS

**TABLE 12. Direct and Indirect Debt — Municipal Governments
Newfoundland
As at Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958 ¹	1959 ¹
		thousands of dollars			
	Direct debt				
1	Funded debt	11,490	15,030	13,926	14,638
2	Less sinking funds	473	560	90	..
3	Net funded debt	11,017	14,470	13,836	..
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	728	626	626	..
6	Other liabilities	2,063	1,960	1,960	..
7	Total direct debt (less sinking funds)	13,808	17,056	16,422	..
	Indirect debt				
8	Guaranteed bonds or debentures	—	—	—	..
9	Less sinking funds	—	—	—	..
10	Net total items 8-9	—	—	—	..
11	Guaranteed bank loans	—	—	—	..
12	Total indirect debt (less sinking funds)	—	—	—	..
13	Total direct and indirect debt (less sinking funds)	13,808	17,056	16,422	..

¹ Estimated.

**TABLE 13. Direct and Indirect Debt — Municipal Governments
Prince Edward Island
As at Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 ¹
		thousands of dollars			
	Direct debt				
1	Funded debt	6,335	7,641	6,669	8,093
2	Less sinking funds	1,299	1,412	1,557	..
3	Net funded debt	5,036	6,229	5,112	..
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	814	246	964	..
6	Other liabilities	258	369	284	..
7	Total direct debt (less sinking funds)	6,108	6,844	6,360	..
	Indirect debt				
8	Guaranteed bonds or debentures	—	—	—	..
9	Less sinking funds	—	—	—	..
10	Net total items 8-9	—	—	—	..
11	Guaranteed bank loans	—	—	—	..
12	Total indirect debt (less sinking funds)	—	—	—	..
13	Total direct and indirect debt (less sinking funds)	6,108	6,844	6,360	..

¹ Estimated.

**TABLE 14. Direct and Indirect Debt — Municipal Governments
Nova Scotia
As at Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 ¹
		thousands of dollars			
	Direct debt				
1	Funded debt	67,144	69,425	75,106	77,836
2	Less sinking funds	7,148	8,089	7,708	..
3	Net funded debt	59,996	61,336	67,398	..
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	4,697	6,905	10,352	..
6	Other liabilities	7,266	9,021	10,052	..
7	Total direct debt (less sinking funds)	71,959	77,262	87,802	..
	Indirect debt				
8	Guaranteed bonds or debentures	1,134	997	926	..
9	Less sinking funds	280	231	290	..
10	Net total items 8-9	854	766	636	..
11	Guaranteed bank loans	—	—	4	..
12	Total indirect debt (less sinking funds)	854	766	640	..
13	Total direct and indirect debt (less sinking funds)	72,813	78,028	88,442	..

¹ Estimated.

**TABLE 15. Direct and Indirect Debt — Municipal Governments
New Brunswick
As at Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 ¹
		thousands of dollars			
	Direct debt				
1	Funded debt	68,061	75,221	78,495	83,422
2	Less sinking funds	6,495	6,637	6,762	..
3	Net funded debt	61,566	68,584	71,733	..
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	5,137	6,303	7,021	..
6	Other liabilities	3,519	3,576	5,686	..
7	Total direct debt (less sinking funds)	70,222	78,463	84,440	..
	Indirect debt				
8	Guaranteed bonds or debentures	3,591	3,400	4,201	..
9	Less sinking funds	—	—	—	..
10	Net total items 8-9	3,591	3,400	4,201	..
11	Guaranteed bank loans	—	—	—	..
12	Total indirect debt (less sinking funds)	3,591	3,400	4,201	..
13	Total direct and indirect debt (less sinking funds)	73,813	81,863	88,641	..

¹ Estimated.

TABLE 16. Direct and Indirect Debt - Municipal Governments
Quebec
As at Fiscal Years Ended Nearest to December 31

No.		1956	1957	1958 (Prel.)	1959 ¹
		thousands of dollars			
	Direct debt				
1	Funded debt	793,147	891,637	1,040,107	1,145,500
2	Less sinking funds	15,678	14,419	13,500	..
3	Net funded debt	777,469	877,218	1,026,607	..
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	39,813	65,756	48,401	..
6	Other liabilities	151,101	84,091	122,756	..
7	Total direct debt (less sinking funds)	968,383	1,027,065	1,197,764	..
	Indirect debt				
8	Guaranteed bonds or debentures	—	—	—	..
9	Less sinking funds	—	—	—	..
10	Net total items 8-9	—	—	—	..
11	Guaranteed bank loans	228	117	—	..
12	Total indirect debt (less sinking funds)	228	117	—	..
13	Total direct and indirect debt (less sinking funds)	968,611	1,027,182	1,197,764	..

¹ Estimated.

TABLE 17. Direct and Indirect Debt - Municipal Governments
Ontario
As at Fiscal Years Ended Nearest to December 31

No.		1956	1957	1958	1959 ¹
		thousands of dollars			
	Direct debt				
1	Funded debt	935,495	1,079,846	1,248,234	1,437,988
2	Less sinking funds	6,087	10,955	19,615	..
3	Net funded debt	929,408	1,068,891	1,228,619	..
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	84,266	92,062	87,593	..
6	Other liabilities	88,900	98,065	117,571	..
7	Total direct debt (less sinking funds)	1,102,574	1,259,018	1,433,783	..
	Indirect debt				
8	Guaranteed bonds or debentures	8,083	7,158	6,379	..
9	Less sinking funds	95	—	—	..
10	Net total items 8-9	7,988	7,158	6,379	..
11	Guaranteed bank loans	—	—	—	..
12	Total indirect debt (less sinking funds)	7,988	7,158	6,379	..
13	Total direct and indirect debt (less sinking funds)	1,110,562	1,266,176	1,440,162	..

¹ Estimated.

**TABLE 18. Direct and Indirect Debt — Municipal Governments
Manitoba
As at Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 ¹
		thousands of dollars			
	Direct debt				
1	Funded debt	106,644	113,470	120,503	127,538
2	Less sinking funds	17,570	16,442	17,134	..
3	Net funded debt	89,074	97,028	103,369	..
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	7,373	8,096	8,496	..
6	Other liabilities	7,382	8,947	9,695	..
7	Total direct debt (less sinking funds)	103,829	114,071	121,560	..
	Indirect debt				
8	Guaranteed bonds or debentures	1,192	3,149	3,045	..
9	Less sinking funds	—	—	—	..
10	Net total items 8-9	1,192	3,149	3,045	..
11	Guaranteed bank loans	—	—	—	..
12	Total indirect debt (less sinking funds)	1,192	3,149	3,045	..
13	Total direct and indirect debt (less sinking funds)	105,021	117,220	124,605	..

¹ Estimated.

**TABLE 19. Direct and Indirect Debt — Municipal Governments
Saskatchewan
As at Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 ¹
		thousands of dollars			
	Direct debt				
1	Funded debt	83,661	96,196	110,326	126,537
2	Less sinking funds	8,331	8,194	9,067	..
3	Net funded debt	75,330	88,002	101,259	..
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	8,075	6,119	4,903	..
6	Other liabilities	15,567	17,016	17,559	..
7	Total direct debt (less sinking funds)	98,972	111,137	123,721	..
	Indirect debt				
8	Guaranteed bonds or debentures	—	—	—	..
9	Less sinking funds	—	—	—	..
10	Net total items 8-9	—	—	—	..
11	Guaranteed bank loans	—	—	—	..
12	Total indirect debt (less sinking funds)	—	—	—	..
13	Total direct and indirect debt (less sinking funds)	98,972	111,137	123,721	..

¹ Estimated.

**TABLE 20. Direct and Indirect Debt — Municipal Governments
Alberta
As at Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 ¹
		thousands of dollars			
	Direct debt				
1	Funded debt	270,380	315,994	351,195	386,390
2	Less sinking funds	1,964	2,378	2,805	..
3	Net funded debt	268,416	313,616	348,390	..
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	12,824	12,769	7,938	..
6	Other liabilities	36,016	37,737	36,950	..
7	Total direct debt (less sinking funds)	317,256	364,122	393,278	..
	Indirect debt				
8	Guaranteed bonds or debentures	299	—	—	..
9	Less sinking funds	—	—	—	..
10	Net total items 8-9	299	—	—	..
11	Guaranteed bank loans	—	60	—	..
12	Total indirect debt (less sinking funds)	299	60	—	..
13	Total direct and indirect debt (less sinking funds)	317,555	364,182	393,278	..

¹ Estimated.

**TABLE 21. Direct and Indirect Debt — Municipal Governments
British Columbia
As at Fiscal Years Ended Nearest to December 31**

No.		1956	1957	1958	1959 ¹
		thousands of dollars			
	Direct debt				
1	Funded debt	303,239	328,428	354,751	393,962
2	Less sinking funds	33,358	37,023	40,439	..
3	Net funded debt	269,881	291,405	314,312	..
4	Short term treasury bills	—	—	—	..
5	Temporary loans and overdrafts	3,633	8,227	8,645	..
6	Other liabilities	14,924	16,500	20,781	..
7	Total direct debt (less sinking funds)	288,438	316,132	343,738	..
	Indirect debt				
8	Guaranteed bonds or debentures	16	—	—	..
9	Less sinking funds	16	—	—	..
10	Net total items 8-9	—	—	—	..
11	Guaranteed bank loans	—	—	—	..
12	Total indirect debt (less sinking funds)	—	—	—	..
13	Total direct and indirect debt (less sinking funds)	288,438	316,132	343,738	..

¹ Estimated.

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